## Accountancy

The Journal of

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES

1982

**VOLUME 93** 



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| First steps towards a British conceptual framework by Edward Stamp  First steps towards a British conceptual framework — reader's comment  For acquisitions and mergers — ED 31 out soon  For associated companies SSAP1 (revised) (text)  For goodwill — ED 30 out soon  For mergers — a diagrammatic approach by Steve Tossell  For pensions — why the accruals concept? by T. A. Climo  Four-way view of CCA by Dennis Taylor  Funds statements under CCA by Terry Cooke  Guidance for housing associations on depreciation  In defence of accounting research  | (A) (LE) (PB) (O) (PB) (A) (A) (A) (PB) (A)   | MAR  JUL  JUN  JUN  APR  SEP  JUL  APR                          | 54<br>4<br>82<br>4<br>114<br>56<br>132<br>95<br>5<br>6<br>117            | ASC — sweeping changes approved CCA in interim reports   | (PB)<br>(PB)<br>(O)<br>(PB)<br>(O)<br>(CO)<br>(N)<br>(L)<br>(PB)<br>(O)                              | AUG<br>JUL<br>MAR<br>APR<br>JUN<br>JUL<br>AUG<br>JAN<br>DEC<br>DEC      | 104<br>4<br>4<br>100<br>2<br>7<br>1<br>5<br>74<br>1<br>5                      | After Argyll Foods what is 'a true and fair view'? by Peter Bird AGB Research: Choosing a micro? Here's a cautionary tale by Alan Bates. Age versus change of career. Agencies: New Institute Statement 18  AGENCY WORKERS Intended legislation. Written answer Taxatton.  Agreed value of shares cannot be disturbed.  AGRICULTURE Current cost accounting down on the farm by Robin Gray and Ratan Engineer. Leasing   | (N) (A) (LE (PB (N) (PB (N) (N)           | MAR JUN FEB ) OCT ) MAY JAN ) JUN NOV  | 980<br>980<br>48<br>44<br>14<br>11<br>11<br>42<br>42<br>42<br>42<br>42<br>42<br>42<br>42<br>43<br>44<br>44<br>44<br>44<br>44<br>44<br>44<br>44<br>44<br>44<br>44<br>44   |
| First steps towards a British conceptual framework by Edward Stamp  First steps towards a British conceptual framework — reader's comment  For acquisitions and mergers — ED 31 out soon  For associated companies SSAP1 (revised) (text)  For goodwill — ED 30 out soon  For mergers — a diagrammatic approach by Steve Tossell  For pensions — why the accruals concept? by T. A. Climo  Four-way view of CCA by Dennis Taylor  Funds statements under CCA by Terry Cooke  Guidance for housing associations on depreciation  In defence of accounting research by C. W. Nobes  Inflation factor in capital budgeting by Peter J. Clarke  Inflation factor in capital budgeting  | (A) (LE) (PB) (O) (PB) (A) (A) (A) (PB) (A) (A) (PB)                                  | MAR  JUL  JUN  JUN  JUN  NOV  APR  SEP  JUL  APR  APR  AUG  OCT | 54<br>4<br>82<br>4<br>114<br>56<br>132<br>95<br>15<br>117                | ASC — sweeping changes approved CCA in interim reports Corresponding amounts and 10-year summaries in current cost accounting — a discussion paper (text) Draft ED on merger accounting under discussion Draft guidance notes on SSAPs 1, 9, 14, 17 and 18 Draft Guidance Notes — CCA in interim reports (text) Draft Guidance Notes — CCA in interim reports — correction ED 29 on leasing angers ELA ED 30 — Accounting for goodwill (text) ED 31 — Accounting for acquisitions and mergers ED 31 — Accounting for acquisitions and mergers (text) ED 31 — Accounting for acquisitions and mergers out                     | (PB) (O) (PB) (O) (CO) (N) (L) (PB) (O) (L) (PB) (O) (D) (CO) (D) (D) (D) (D) (D) (D) (D) (D) (D) (D | AUG JUL  MAR  APR  JUN  JUL  AUG JAN  DEC  DEC  DEC  DEC                | 4<br>104<br>4<br>100<br>2<br>7<br>1<br>5<br>74<br>1<br>5<br>88                | After Argyll Foods what is 'a true and fair view'? by Peter Bird   | (N) (A) (LE (PB (N) (PB (N) (N) (A)       | MAR JUN FEB JOCT JAN JAN NOV MAY NOV   | 80<br>98<br>98<br>48<br>44<br>11<br>11<br>11<br>42<br>42<br>42<br>42<br>42<br>42<br>42<br>43<br>44<br>44<br>44<br>45<br>46<br>47<br>47<br>47<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48 |
| First steps towards a British conceptual framework by Edward Stamp  First steps towards a British conceptual framework — reader's comment  For acquisitions and mergers — ED 31 out soon  For associated companies SSAP1 (revised) (text)  For goodwill — ED 30 out soon  For mergers — a diagrammatic approach by Steve Tossell  For pensions — why the accruals concept? by T. A. Climo  Four-way view of CCA by Dennis Taylor  Funds statements under CCA by Terry Cooke  Guidance for housing associations on depreciation  In defence of accounting research by C. W. Nobes  Inflation factor in capital budgeting by Peter J. Clarke  Inflation factor in capital budgeting — reader's comment   | (A) (LE) (PB) (O) (PB) (A) (A) (A) (PB) (A) (A) (PB)                                  | MAR  JUL  JUN  JUN  JUN  APR  SEP  JUL  APR  APR  AUG           | 54<br>4<br>82<br>4<br>114<br>56<br>132<br>95<br>15<br>117                | ASC — sweeping changes approved CCA in interim reports Corresponding amounts and 10-year summaries in current cost accounting — a discussion paper (text) Draft ED on merger accounting under discussion . Draft guidance notes on SSAPs 1, 9, 14, 17 and 18 Draft Guidance Notes — CCA in interim reports (text) Draft Guidance Notes — CCA in interim reports — correction ED 29 on leasing angers ELA ED 30 — Accounting for goodwill (text) . ED 31 — Accounting for goodwill (text) . ED 31 — Accounting for acquisitions and mergers (text) . ED's on goodwill and mergers out soon .                                  | (PB) (PB) (O) (PB) (O) (CO) (N) (L) (PB) (O) (L) (PB) (O) (PB) (O) (PB)                              | AUG JUL  MAR APR JUN JUL  AUG JAN DEC DEC DEC DEC                       | 4<br>104<br>4<br>100<br>2<br>7<br>1<br>5<br>74<br>1<br>5<br>88                | After Argyll Foods what is 'a true and fair view'? by Peter Bird AGB Research: Choosing a micro? Here's a cautionary tale by Alan Bates. Age versus change of career. Agencies: New Institute Statement 18  AGENCY WORKERS Intended legislation. Written answer. Taxation.  Agreed value of shares cannot be disturbed.  AGRICULTURE Current cost accounting down on the farm by Robin Gray and Ratan Engineer. Leasing. Should you let your clients invest in a farm? | (N) (A) (LE (PB (N) (PB (N) (N) (A)       | MAR JUN FEB () OCT ) MAY JAN ) JUN NOV | 80<br>98<br>98<br>48<br>44<br>11<br>11<br>11<br>42<br>42<br>42<br>42<br>42<br>42<br>42<br>43<br>44<br>44<br>44<br>45<br>46<br>47<br>47<br>47<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48 |
| First steps towards a British conceptual framework by Edward Stamp  First steps towards a British conceptual framework — reader's comment  For acquisitions and mergers — ED 31 out soon  For associated companies SSAP1 (revised) (text)  For goodwill — ED 30 out soon  For mergers — a diagrammatic approach by Steve Tossell  For pensions — why the accruals concept? by T. A. Climo  Four-way view of CCA by Dennis Taylor  Funds statements under CCA by Terry Cooke  Guidance for housing associations on depreciation  In defence of accounting research by C. W. Nobes  Inflation factor in capital budgeting by Peter J. Clarke  Inflation factor in capital budgeting — reader's comment  Merger Accounting — where are  | (A) (LE) (PB) (O) (PB) (A) (A) (A) (A) (A) (A) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C | MAR  MAR  JUL  JUN  JUN  JUN  APR  SEP  JUL  APR  AUG  OCT      | 54<br>4<br>82<br>4<br>114<br>56<br>132<br>95<br>117<br>117<br>117        | ASC — sweeping changes approved CCA in interim reports Corresponding amounts and 10- year summaries in current cost accounting — a discussion paper (text) Draft ED on merger accounting under discussion Draft guidance notes on SSAPs 1, 9, 14, 17 and 18 Draft Guidance Notes — CCA in interim reports (text) Draft Guidance Notes — CCA in interim reports — correction ED 29 on leasing angers ELA ED 30 — Accounting for goodwill (text) ED 31 — Accounting for acquisitions and mergers ED 31 — Accounting for acquisitions and mergers (text) ED's on goodwill and mergers out soon Goodwill ED to be issued in June | (PB) (PB) (O) (PB) (CO) (N) (L) (PB) (O) (CPB) (O) (PB) (O) (PB) (O) (PB) (O) (PB)                   | AUG JUL  MAR  APR  JUN  JUL  AUG JAN  DEC  DEC  DEC  DEC  DEC  DEC  NOV | 4<br>104<br>4<br>4<br>100<br>2<br>7<br>1<br>5<br>74<br>1<br>5<br>88<br>4      | After Argyll Foods what is 'a true and fair view'? by Peter Bird   | (N) (A) (LE (PB (N) (PB (N) (N) (A)       | MAR JUN FEB JOCT JAN JAN NOV MAY NOV   | 80<br>98<br>98<br>48<br>44<br>11<br>11<br>11<br>42<br>42<br>42<br>42<br>42<br>42<br>42<br>43<br>44<br>44<br>44<br>45<br>46<br>47<br>47<br>47<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48<br>48 |
| First steps towards a British conceptual framework by Edward Stamp  First steps towards a British conceptual framework — reader's comment  For acquisitions and mergers — ED 31 out soon  For associated companies SSAP1 (revised) (text)  For goodwill — ED 30 out soon  For mergers — a diagrammatic approach by Steve Tossell  For pensions — why the accruals concept? by T. A. Climo  Four-way view of CCA by Dennis Taylor  Funds statements under CCA by Terry Cooke  Guidance for housing associations on depreciation  In defence of accounting research by C. W. Nobes  Inflation factor in capital budgeting by Peter J. Clarke  Inflation factor in capital budgeting — reader's comment   | (A) (LE) (PB) (O) (PB) (A) (A) (A) (A) (A) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C     | MAR  JUL  JUN  JUN  JUN  NOV  APR  SEP  JUL  APR  APR  AUG  OCT | 54<br>4<br>82<br>4<br>114<br>56<br>132<br>95<br>117<br>117<br>117<br>117 | ASC — sweeping changes approved CCA in interim reports Corresponding amounts and 10-year summaries in current cost accounting — a discussion paper (text) Draft ED on merger accounting under discussion . Draft guidance notes on SSAPs 1, 9, 14, 17 and 18 Draft Guidance Notes — CCA in interim reports (text) Draft Guidance Notes — CCA in interim reports — correction ED 29 on leasing angers ELA ED 30 — Accounting for goodwill (text) . ED 31 — Accounting for goodwill (text) . ED 31 — Accounting for acquisitions and mergers (text) . ED's on goodwill and mergers out soon .                                  | (PB) (PB) (O) (PB) (CO) (N) (L) (PB) (O) (CD) (PB) (O) (PB) (O) (PB) (PB)                            | AUG JUL  MAR  APR  JUN  JUL  AUG JAN  DEC  DEC  DEC  DEC                | 4<br>104<br>4<br>4<br>100<br>2<br>7<br>1<br>5<br>74<br>1<br>5<br>88<br>4<br>4 | After Argyll Foods what is 'a true and fair view'? by Peter Bird   | (N) (A) (A) (LE (PB) (N) (PB) (N) (N) (A) | MAR JUN FEB JOCT JAN JAN NOV MAY NOV   | 80<br>98<br>98<br>14<br>48<br>41<br>11<br>11<br>11<br>11<br>42<br>42<br>42<br>42<br>42<br>42<br>42<br>42<br>42<br>42<br>42<br>42<br>43<br>43<br>44<br>44<br>44<br>44<br>44<br>44<br>44<br>44<br>44<br>44<br>44             |

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| Rawlinson  | 1  | JAN   |  | right? ASC — new brooms sweep clean, let us hope  | 1   |   |                                  | Value for money trend by John J. Glynn  | (A)<br>(PB)   |   |  |
| Rawlinson  | 1  | JAN<br>FEB  | 1  | right? ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat  | (C)                                       | NOV                                     | 17                               | UEC statements  | (A)<br>(PB)   | NOV   |  |
| Rawlinson  | (A)  | JAN<br>FEB<br>JUL   | 56   | right? ASC — new brooms sweep clean, let us hope  | 1   | NOV                                     |                                  | Value for money trend by John J. Glynn View from the top on today's auditing evolution by David   | (A)<br>(PB)   | NOV   | 129  |
| Rawlinson  | (A)<br>(O)   | JAN<br>FEB<br>JUL<br>MAY  | 1<br>56<br>116   | right? ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  | (C)<br>(A)                                | NOV<br>JUL                              | 17<br>58                         | UEC statements  | (A)<br>(PB)   | NOV   | 129  |
| Rawlinson  APPEAL COMMITTEE  Report 4 February 1982  Report 4 March 1982   | (A)<br>(O)<br>(O)  | JAN<br>FEB<br>JUL<br>MAY  | 1<br>56<br>116<br>94                                       | right? ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland   | (C)<br>(A)                                | NOV                                     | 17<br>58                         | Value for money trend by John J.<br>Glynn<br>View from the top on today's<br>auditing evolution by David<br>Gwilliam and Richard Macve  | (A)<br>(PB)   | NOV   | 129  |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982   | (A)<br>(O)<br>(O)<br>(O)   | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT                                    | 1<br>56<br>116<br>94<br>126                                | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for  | (C) (A) (N)                               | NOV<br>JUL<br>MAR                       | 17<br>58<br>22                   | Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve AUDITING GUIDELINES  | (A)<br>(PB)   | NOV   | 129  |
| Rawlinson  APPEAL COMMITTEE  Report 4 February 1982  Report 4 March 1982   | (A)<br>(O)<br>(O)<br>(O)   | JAN<br>FEB<br>JUL<br>MAY<br>JUN   | 1<br>56<br>116<br>94<br>126                                | right? ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland   | (C)<br>(A)                                | NOV<br>JUL<br>MAR                       | 17<br>58                         | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve AUDITING GUIDELINES Amounts derived from the pre-   | (A)<br>(PB)<br>(A)  | NOV<br>DEC<br>NOV                               | 129<br>116   |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982   | (A)<br>(O)<br>(O)<br>(O)   | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT                             | 1<br>56<br>116<br>94<br>126<br>126                         | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for  | (C) (A) (N)                               | NOV<br>JUL<br>MAR                       | 17<br>58<br>22                   | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements  | (A)<br>(PB)<br>(A)  | NOV   | 129<br>116   |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982   | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)                             | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT                             | 1<br>56<br>116<br>94<br>126<br>126                         | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil   | (C) (A) (N)                               | NOV<br>JUL<br>MAR                       | 17<br>58<br>22                   | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve AUDITING GUIDELINES Amounts derived from the pre-   | (A)<br>(PB)<br>(A)<br>(A)   | NOV<br>DEC<br>NOV                               | 129<br>116<br>4  |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)                             | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT<br>MAR                      | 1<br>56<br>116<br>94<br>126<br>126<br>152                  | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze.   | (C) (A) (N) (N)                           | NOV<br>JUL<br>MAR                       | 17<br>58<br>22<br>25             | Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements Amounts derived from the pre-   | (A)<br>(PB)<br>(A)<br>(A)   | NOV<br>DEC<br>NOV                               | 129<br>116<br>4  |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)                             | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT                             | 1<br>56<br>116<br>94<br>126<br>126<br>152                  | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze. Charting a course through the oil   | (C) (A) (N) (N) (A)                       | NOV JUL MAR JUL                         | 17<br>58<br>22<br>25<br>120      | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements Amounts derived from the pre- ceding financial statements (text) Attendance at Stocktaking — ED (text)   | (A) (PB) (A) (A) (PB) (O)   | NOV<br>DEC<br>NOV                               | 129<br>116<br>4<br>146   |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)                             | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT<br>MAR                      | 1<br>56<br>116<br>94<br>126<br>126<br>152                  | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze.   | (C) (A) (N) (N) (A)                       | NOV JUL MAR JUL                         | 17<br>58<br>22<br>25<br>120      | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the preceding statements Amounts derived from the preceding financial statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environ-   | (A) (PB) (A) (PB) (O) (O)   | NOV DEC DEC JAN                                 | 129<br>116<br>4<br>146<br>116  |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Ouestion Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)<br>(A)                      | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT<br>MAR<br>AUG               | 1<br>56<br>116<br>94<br>126<br>126<br>126<br>152<br>71     | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON w.s. Charting a course through the oil tax maze Charting a course through the oil tax maze  Charting a course through the oil  | (C) (A) (N) (N) (A)                       | NOV JUL MAR JUL                         | 17<br>58<br>22<br>25<br>120      | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements Amounts derived from the pre- ceding financial statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environ- ment — ED (text)  | (A) (PB) (A) (PB) (O) (O)   | NOV DEC DEC                                     | 129<br>116<br>4<br>146<br>116  |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)                             | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT<br>MAR<br>AUG               | 1<br>56<br>116<br>94<br>126<br>126<br>126<br>152<br>71     | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze Charting a course through the oil tax maze — correction  Attendance at Stocktaking: ED —   | (C) (A) (N) (N) (A) (CO)                  | NOV JUL MAR JUL FEB MAR                 | 17<br>58<br>22<br>25<br>120<br>2 | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements Amounts derived from the pre- ceding statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environ- ment — ED (text) Auditors' reports to Trustees under  | (A) (PB) (A) (PB) (O) (O)   | NOV DEC DEC JAN                                 | 129<br>116<br>4<br>146<br>116  |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers Are we all avoiding something?   | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)<br>(A)                      | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT<br>MAR<br>AUG               | 1<br>56<br>116<br>94<br>126<br>126<br>126<br>152<br>71     | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON w.s. Charting a course through the oil tax maze Charting a course through the oil tax maze  Charting a course through the oil  | (C) (A) (N) (N) (A) (CO)                  | NOV JUL MAR JUL                         | 17<br>58<br>22<br>25<br>120<br>2 | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the preceding statements Amounts derived from the preceding financial statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environment — ED (text) Auditors' reports to Trustees under the terms of debenture and   | (A) (PB) (A) (A) (PB) (O) (O) (O)   | NOV DEC DEC JAN FEB                             | 129<br>116<br>4<br>146<br>116<br>113                                       |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Ouestion Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)<br>(A)<br>(L)               | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT<br>MAR<br>AUG<br>AUG<br>MAR | 1<br>56<br>116<br>94<br>126<br>126<br>152<br>71<br>94<br>1 | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze. Charting a course through the oil tax maze — correction  Attendance at Stocktaking: ED — Auditing Guideline (text)  | (C) (A) (N) (N) (A) (CO)                  | NOV JUL MAR JUL FEB MAR                 | 17<br>58<br>22<br>25<br>120<br>2 | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the preceding statements Amounts derived from the preceding financial statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environment — ED (text) Auditors' reports to Trustees under the terms of debenture and loan stock trust deeds (text)   | (A) (PB) (A) (A) (PB) (O) (O) (O)   | NOV DEC DEC JAN                                 | 129<br>116<br>4<br>146<br>116<br>113                                       |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers Are we all avoiding something?  ARGYLL FOODS After Argyll Foods what is 'a true and fair view'? by Peter Bird  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)<br>(A)<br>(L)               | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT<br>MAR<br>AUG<br>MAR        | 1<br>56<br>116<br>94<br>126<br>126<br>152<br>71<br>94<br>1 | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON w.s. Charting a course through the oil tax maze Charting a course through the oil tax maze — correction  Attendance at Stocktaking: ED — Auditing Guideline (text)  AUDITING After Argyll Foods what is 'a true  | (C) (A) (N) (N) (A) (CO)                  | NOV JUL MAR JUL FEB MAR JAN             | 17<br>58<br>22<br>25<br>120<br>2 | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements Amounts derived from the pre- ceding statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environ- ment — ED (text) Auditors' reports to Trustees under the terms of debenture and loan stock trust deeds (text) Bank reports for audit purposes   | (A) (PB) (A) (A) (PB) (O) (O) (O)   | NOV DEC DEC JAN FEB                             | 129<br>116<br>4<br>146<br>116<br>113                                       |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers Are we all avoiding something?  ARGYLL FOODS After Argyll Foods what is 'a true  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)<br>(A)<br>(L)               | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT<br>MAR<br>AUG<br>AUG<br>MAR | 1<br>56<br>116<br>94<br>126<br>126<br>152<br>71<br>94<br>1 | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze. Charting a course through the oil tax maze — correction  Attendance at Stocktaking: ED — Auditing Guideline (text)  AUDITING After Argyll Foods what is 'a true and fair view'? by Peter Bird .   | (C) (A) (N) (N) (A) (CO)                  | NOV JUL MAR JUL FEB MAR JAN             | 17<br>58<br>22<br>25<br>120<br>2 | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the preceding statements Amounts derived from the preceding financial statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environment — ED (text) Auditors' reports to Trustees under the terms of debenture and loan stock trust deeds (text)   | (A) (PB) (A) (A) (PB) (O) (O) (O) (O)   | NOV DEC DEC JAN FEB                             | 129<br>116<br>4<br>146<br>116<br>113<br>97                                 |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers Are we all avoiding something?  ARGYLL FOODS After Argyll Foods what is 'a true and fair view'? by Peter Bird DoT statement on 'true and fair'.  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)<br>(A)<br>(L)<br>(A)<br>(N) | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT<br>MAR<br>AUG<br>MAR        | 1<br>56<br>116<br>94<br>126<br>126<br>152<br>71<br>94<br>1 | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze. Charting a course through the oil tax maze — correction  Attendance at Stocktaking: ED — Auditing Guideline (text)  AUDITING After Argyll Foods what is 'a true and fair view'? by Peter Bird .  AICPA — proposed guide on  | (C) (A) (N) (N) (A) (CO) (O) (A)          | NOV JUL MAR JUL FEB MAR JAN JUN         | 17 58 22 25 120 2 116 80         | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements Amounts derived from the pre- ceding statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environ- ment — ED (text) Auditors' reports to Trustees under the terms of debenture and loan stock trust deeds (text) Bank reports for audit purposes (text) Engagement letters — ED (text) Events after the balance sheet date   | (A) (PB) (A) (A) (PB) (O) (O) (O) (O)   | NOV DEC DEC JAN FEB OCT AUG APR                 | 129<br>116<br>4<br>146<br>116<br>113<br>97<br>100<br>122                   |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers Are we all avoiding something?  ARGYLL FOODS After Argyll Foods what is 'a tru and fair view'? by Peter Bird DoT statement on 'true and fair'  Armstrong H.: Risk funding marke  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)<br>(A)<br>(L)<br>(A)<br>(N) | JAN FEB JUL MAY JUN OCT OCT MAR AUG AUG MAR JUN FEB                       | 1<br>56<br>116<br>94<br>126<br>126<br>152<br>71<br>94<br>1 | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON w.s. Charting a course through the oil tax maze Charting a course through the oil tax maze — correction  Attendance at Stocktaking: ED — Auditing Guideline (text)  AUDITING After Argyll Foods what is 'a true and fair view'? by Peter Bird AICPA — proposed guide on audit sampling   | (C) (A) (N) (N) (A) (CO)                  | NOV JUL MAR JUL FEB MAR JAN JUN         | 17<br>58<br>22<br>25<br>120<br>2 | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the preceding statements Amounts derived from the preceding financial statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environment — ED (text) Auditors' reports to Trustees under the terms of debenture and loan stock trust deeds (text) Bank reports for audit purposes (text) Engagement letters — ED (text) Events after the balance sheet date Events after the balance sheet date   | (A) (PB) (A) (A) (A) (PB) (O) (O) (O) (O) (PB)                                    | NOV DEC NOV DEC DEC DEC JAN FEB OCT AUG APR DEC | 129<br>116<br>4<br>146<br>116<br>113<br>97<br>100<br>122<br>4              |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers Are we all avoiding something?  ARGYLL FOODS After Argyll Foods what is 'a true and fair view'? by Peter Bird DoT statement on 'true and fair'.  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)<br>(A)<br>(L)<br>(A)<br>(N) | JAN<br>FEB<br>JUL<br>MAY<br>JUN<br>OCT<br>OCT<br>MAR<br>AUG<br>MAR        | 1<br>56<br>116<br>94<br>126<br>126<br>152<br>71<br>94<br>1 | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze. Charting a course through the oil tax maze — correction   | (C) (A) (N) (N) (A) (CO) (O) (A) (PB)     | JUL MAR JUL FEB MAR JAN JUN JUN         | 17 58 22 25 120 2 116 80 14      | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements Amounts derived from the pre- ceding financial statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environ- ment—ED (text) Auditors' reports to Trustees under the terms of debenture and loan stock trust deeds (text) Bank reports for audit purposes (text) Engagement letters — ED (text) Events after the balance sheet date Events after the balance sheet date (text)  | (A) (PB) (A) (A) (A) (PB) (O) (O) (O) (O) (PB)                                    | NOV DEC DEC JAN FEB OCT AUG APR                 | 129<br>116<br>4<br>146<br>116<br>113<br>97<br>100<br>122<br>4              |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers Are we all avoiding something?  ARGYLL FOODS After Argyll Foods what is 'a true and fair view?' by Peter Bird DoT statement on 'true and fair'  Armstrong H.: Risk funding marke — a challenge we mustn't neglect  | (A)<br>(O)<br>(O)<br>(O)<br>(O)<br>(N)<br>(A)<br>(L)<br>(A)<br>(N) | JAN FEB JUL MAY JUN OCT OCT MAR AUG AUG MAR JUN FEB                       | 1<br>56<br>116<br>94<br>126<br>126<br>152<br>71<br>94<br>1 | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze Charting a course through the oil tax maze — correction  Attendance at Stocktaking: ED — Auditing Guideline (text)  AUDITING After Argyll Foods what is 'a true and fair view'? by Peter Bird  AICPA — proposed guide on audit sampling Any hope for the auditor? by David Rawlinson   | (C) (A) (N) (N) (A) (CO) (O) (A)          | JUL MAR JUL FEB MAR JAN JUN JUN         | 17 58 22 25 120 2 116 80         | Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements Amounts derived from the pre- ceding statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environ- ment — ED (text) Auditors' reports to Trustees under the terms of debenture and loan stock trust deeds (text) Bank reports for audit purposes (text) Engagement letters — ED (text) Events after the balance sheet date Events after the balance sheet date (text) Management representatives —  | (A) (PB) (A) (A) (PB) (O) (O) (O) (O) (PB) (O) (O)                                | NOV DEC NOV DEC JAN FEB OCT AUG APR DEC DEC     | 129<br>116<br>4<br>146<br>116<br>113<br>97<br>100<br>122<br>4<br>143       |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers Are we all avoiding something?  ARGYLL FOODS After Argyll Foods what is 'a true and fair view'? by Peter Bird DoT statement on 'true and fair'  Armstrong H.: Risk funding marke — a challenge we mustn't neglect  | (A) (O) (O) (O) (O) (O) (O) (O) (O) (O) (O                         | JAN FEB JUL MAY JUN OCT OCT MAR AUG AUG MAR JUN FEB                       | 1<br>56<br>116<br>94<br>126<br>126<br>152<br>71<br>94<br>1 | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze.  Charting a course through the oil tax maze — correction  Attendance at Stocktaking: ED — Auditing Guideline (text)  AUDITING After Argyll Foods what is 'a true and fair view'? by Peter Bird  AICPA — proposed guide on audit sampling  Any hope for the auditor? by David Rawinson  Audit Commission to replace  | (C) (A) (N) (N) (A) (CO) (O) (A) (PB)     | JUL MAR JUL FEB MAR JAN JUN JUN         | 17 58 22 25 120 2 116 80 14      | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements Amounts derived from the pre- ceding financial statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environ- ment—ED (text) Auditors' reports to Trustees under the terms of debenture and loan stock trust deeds (text) Bank reports for audit purposes (text) Engagement letters — ED (text) Events after the balance sheet date Events after the balance sheet date (text)  | (A) (PB) (A) (A) (PB) (O) (O) (O) (O) (PB) (O) (O)                                | NOV DEC NOV DEC DEC DEC JAN FEB OCT AUG APR DEC | 129<br>116<br>4<br>146<br>116<br>113<br>97<br>100<br>122<br>4<br>143       |
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| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers Are we all avoiding something?  ARGYLL FOODS After Argyll Foods what is 'a true and fair view'? by Peter Bird DoT statement on 'true and fair'  Armstrong H.: Risk funding marke — a challenge we mustn't neglect  | (A) (O) (O) (O) (O) (O) (O) (O) (O) (O) (O                         | JAN FEB JUL MAY JUN OCT OCT MAR AUG AUG MAR JUN FEB                       | 1 56 116 94 126 126 152 71 94 1 1 80 111 59                | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze. Charting a course through the oil tax maze — correction  Attendance at Stocktaking: ED — Auditing Guideline (text)  AUDITING After Argyll Foods what is 'a true and fair view'? by Peter Bird AICPA — proposed guide on audit sampling Any hope for the auditor? by David Rawlinson  Audit Commission to replace Advisory Committee on Local Government Audit | (C) (A) (N) (N) (A) (CO) (O) (A) (PB)     | NOV JUL MAR JUL FEB MAR JAN JUN JUN JUL | 17 58 22 25 120 2 116 80 14      | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements Amounts derived from the pre- ceding statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environ- ment — ED (text) Auditors' reports to Trustees under the terms of debenture and loan stock trust deeds (text) Bank reports for audit purposes (text) Engagement letters — ED (text) Events after the balance sheet date Events after the balance sheet date (text) Management representatives — ED (text)  AUDITING PRACTICES COMMITTEE | (A) (PB) (A) (A) (PB) (O) (O) (O) (O) (PB) (O) (O)                                | NOV DEC NOV DEC JAN FEB OCT AUG APR DEC DEC     | 129<br>116<br>4<br>146<br>116<br>113<br>97<br>100<br>122<br>4<br>143       |
| Rawlinson  APPEAL COMMITTEE Report 4 February 1982 Report 4 March 1982 Report 6 May 1982 Report 10 June 1982  Apportionment: Question Arbitrage and the MM capita structure hypothesis by Stepher Lumby Archer R.: Cork's new deal fo trade suppliers Are we all avoiding something?  ARGYLL FOODS After Argyll Foods what is 'a true and fair view?' by Peter Bird DoT statement on 'true and fair'  Armstrong H.: Risk funding marke — a challenge we mustn't neglect  ARTHUR ANDERSEN Ian Hay Davison resigns as UI managing partner — Do | (A) (O) (O) (O) (O) (O) (O) (O) (O) (O) (O                         | JAN FEB JUL MAY JUN MAR AUG AUG MAR JUN FEB MAR                           | 1 56 116 94 126 126 126 152 71 94 1 1 59 30                | right?  ASC — new brooms sweep clean, let us hope Habitat's stock control system reflects that familiar Habitat flair  Atcost — war on wasteland Atkinson D.: New assistant head for Technical Services Department  ATKINSON W.S. Charting a course through the oil tax maze. Charting a course through the oil tax maze — correction  Attendance at Stocktaking: ED — Auditing Guideline (text)  AUDITING After Argyll Foods what is 'a true and fair view'' by Peter Bird . AICPA — proposed guide on audit sampling  Any hope for the auditor? by David Rawlinson  Audit Commission to replace Advisory Committee on Local               | (C) (A) (N) (N) (A) (CO) (O) (A) (PB) (A) | NOV JUL MAR JUL FEB MAR JAN JUN JUN JUL | 17 58 22 25 120 2 116 80 14 56 5 | UEC statements Value for money trend by John J. Glynn View from the top on today's auditing evolution by David Gwilliam and Richard Macve  AUDITING GUIDELINES Amounts derived from the pre- ceding statements Amounts derived from the pre- ceding statements (text) Attendance at Stocktaking — ED (text) Auditing in a computer environ- ment — ED (text) Auditors' reports to Trustees under the terms of debenture and loan stock trust deeds (text) Bank reports for audit purposes (text) Engagement letters — ED (text) Events after the balance sheet date Events after the balance sheet date (text) Management representatives — ED (text)                               | (A) (PB) (A) (A) (PB) (O) (O) (O) (O) (PB) (O) (O) (O) (O) (O) (O) (O) (O) (O) (O | NOV DEC NOV DEC JAN FEB OCT AUG APR DEC DEC     | 129<br>116<br>4<br>146<br>116<br>113<br>97<br>100<br>122<br>4<br>143<br>98 |

## AUDITING PRACTICES COMMITTEE continued

| AUDITING PRACTICES COMMITTEE contin  | nued        |        |      |  |             |       |      |   |             |       |       |
|--|-------------|--------|------|--|-------------|-------|------|---|-------------|-------|-------|
| Auditing Guideline - Amounts   |             |        |      | BANKS  |             |       |      | Ben-Nathan M.: Tax planning for   |             |       |       |
| derived from the preceding   |             |        |      | Annual accounts  | (PB)        | MAR   | 8    | partnerships in oil and gas   |             |       |       |
| statements   | (PB)        | DEC    | 4    | Annual reports — FT 1982 world                                     | _           |       |      | exploration   |             | JAN   |       |
| Auditing Guideline — Amounts   |             |        |      | survey   | (RA)        |       | 15   | Benefits: New rates   |             | DEC   |       |
| derived from the preceding fin-<br>ancial statements (text)  | (O)         | DEC    | 146  | Call William Stern to account                                      | (PB)        |       | 52   | Benefits: Lower in 1982   | (PB)        | MAR   | 8     |
| Auditing Guideline — Auditing in   | (0)         | DEC    | 140  | Defend industrial lending record .                                 | (LE)<br>(N) |       | 22   | BENEFITS IN KIND  |             |       |       |
| a computer environment (text).   | (O)         | FEB    | 113  | Directive on accounts still under                                  | (14)        | MER   | Line | Beneficial loans taxable  | (PB)        | OCT   | 8     |
| Auditing Guideline - Bank  | /           |        |      | consideration  | (PB)        | NOV   | 8    | Cars and petrol   |             | MAY   |       |
| reports for audit purposes (text)  | (O)         | AUG    | 100  | Disclosure - call for a tougher                                    |             |       |      | Credit cards and vouchers   |             | MAY   |       |
| Auditing Guideline - Building  |             |        |      | directive  | (PB)        | MAR   | 8    |   |             |       |       |
| Societies (text)   | (O)         | FEB    | 50   | Disclosures in financial statements                                |             |       |      | Benson, Lord: Keeping the house in  |             |       |       |
| Auditing Guideline — Events after  | (DD)        |        |      | <ul> <li>IASC discussion paper</li> </ul>                          | (PB)        | APR   | 12   | order — the JDS   | (C)         | AUG   | 17    |
| the balance sheet date   | (PB)        | DEC    | 4    | Draft directive on branch accounts                                 |             |       |      | Bestobell: Steering Bestobell into  |             |       |       |
| Auditing Guideline — Events  | (0)         |        | 1.42 | of non-EEC banks   | (PB)        | MAY   | 12   | profit by Robin Dunham  | (A)         |       | 76    |
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| CIPFA gains full status Exposure Draft — Auditing  | (PB)        | SEP    | 6    | says CCAB  | (N)         | JAN   | 4    | Bevan J. G.: How to benefit from a self-administered pension scheme.          | (4)         | 2440  | 144   |
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| Exposure Draft — Auditing  | (0)         | 0141   |      | Is your company cashing in inter-                                  | (A)         | MAR   | (36) | O'Neill   | (A)         | OCT   | 134   |
| Guideline — Auditor's reports to   |             |        |      | nationally? by Graham Bond,  |             |       |      | Beyond the Pale: Debt collection  | (,,,        | CACI  | Antiq |
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| benefits                                   | (PB)   | NOV    | 8   | statements   | (PB)   | JUN     | 5     | terred by restrictive legislation.                            | (PB)  | MAR   | 4   |
| Tax and the company car by Tony            |        |        | *** | HCA and CCA — fact and fantasy                               | (12)   |         |       | Says 'no' to new EEC business                                 | (     |       |     |
| Foreman                                    |        | JAN    | 91  | by Professor Harold Edey                                     | (A)    | AUG     | 109   | entity  | (PB)  | MAR   | 4   |
| Tax benefits                               | (N)    | JAN    | 14  | In interim reports   | (PB)   |         | 4     | Urges action on retirement                                    | ,     |       |     |
| What's first choice for the 80s? by        |        |        | 02  | Interim Reports - ASC Draft                                  | 4/     |         |       | annuities   | (PB)  | MAR   | 4   |
| Ian Morton                                 | (A)    | JAN    | 82  | Guidance Notes   | (C)    | JUL     | 19    | Urges a role for accountants on data                          |       |       |     |
| What's so different about the con-         |        |        |     | Interim Reports - Draft Guidance                             | 4-7    |         |       | privacy   | (PB)  | SEP   | 4   |
| tract hire concept? by Ron                 | (4)    | ****   | on  | Notes (text)   | (O)    | JUL     | 100   | Urges separate Finance Bill                                   | (N)   |       | 8   |
| Williams                                   | (A)    | JAN    | 87  | Interim Reports - Draft Guidance                             |        |         |       | Wants DLT simplified  |       | MAY   |     |
| CARCERO D                                  |        |        |     | Notes — correction   | (CO)   | AUG     | 2     |   |       |       |     |
| CARSBERG B.  Programme for Research (text) | (0)    | MAY    | 70  | Interim results  | (N)    |         | 24    | Certified Auditing Paper: Difference                          |       |       |     |
| Programme for Research (text) .            |        | MAY    |     | Interim statements - guidance                                | ,      |         |       | in emphasis by Emile Woolf                                    | (A)   | OCT   | 104 |
| Quiet communicator by Kate                 | (1.12) | MAY 1  | -4  | notes  | (PB)   | MAR     | 6     | Cessation of membership                                       | (N)   | MAR   | 24  |
| Walton                                     | (A)    | MAY    | 68  | Irrelevant say Common Brothers                               | (RA)   |         | 21    | (N) APR 24  | (O)   | DEC   | 136 |
| wanton                                     | (11)   | MICK I | 100 | J. Smart & Co. (Contractors) Ltd                             | (sec.) | aratis. | 201   | CGT - hideously complicated, but                              |       |       |     |
| Case for car leasing by David Bevan        | (A)    | JAN    | 89  | — no time for CCA  | (RA)   | FEB     | 26    | not for ever?   | (C)   | NOV   | 18  |
| and the same of participations of          | 1      |        |     |  |        | -       |       |   |       |       |     |

| Chadwick L.: Have the banks failed  |              |            |      | CLARKE J.   |      |            |     | COMPANIES  |       |                |      |
|---|--------------|------------|------|---|------|------------|-----|--|-------|----------------|------|
| the small man?  | (A)          | MAR        | 66   | Case study winners - competition  |      |            |     | Accounts — failure to file   | (PB)  | MAR            | 8    |
| Chairman's Statement: Reader's  | (LE)         | OCT        | 48   | in November 1981 issue  | (N)  | FEB        | 2   | Buying own shares — a short guide<br>to the tax rules by Tom Scott .   | (A)   | AUG            | 105  |
| CHARITIES   |              |            |      | appraisal   | (A)  | JUN        | 99  | Companies (Inspectors' Reports)<br>(Fees) Regulations 1981             | (N)   |                | 16   |
| Companies Act 1981—new formats  | (DA)         | DEC        | 21   | CLUBURD .   |      |            |     | Company and Business Names   |       |                |      |
| Covenants to  | (RA)         |            |      | CLARKE P. J.<br>Inflation factor in capital                             |      |            |     | Regulations 1981   | (N)   | FEB            | 21   |
| DLT — help  | (PB)         |            | 6    | budgeting   | (A)  | OCT        | 117 | From shoelaces to seatbelts —  | (N)   | JAN            | 17   |
| Tax concession not yielding results .<br>VAT relief                       | (PB)<br>(PB) | OCT        | 8    | budgeting — readers' comments   | (LE) | DEC        | 46  | Marling does it with style by<br>Robin Dunham                          | (A)   | AUG            | 65   |
|   |              |            |      | Clayton M.: Harmonisation of  |      |            |     | Norwest Holst  | (C)   | AUG            | 20   |
| Charity Commissioners: Annual report                                      | (N)          | AUG        | 26   | Clearing banks defend industrial  | (C)  | MAR        | 13  | SI(N) JAN 17   | (N)   | FEB            | 22   |
| Chartered — to be or not to be? Charting a course through the oil tax     | (J.E)        | DEC        | 46   | lending record  |      | APR        |     | COMPANIES ACT 1980   | (DD)  |                | 0    |
| maze by William S. Atkinson   | (A)          | FEB        | 120  | Client References: Verification in                                      |      | DEC        |     | Interpretation of ss 49 and 50<br>Interpretation of ss 49 and 50 —     | (PB)  |                | 8    |
| Charting a course through the oil tax<br>maze — correction                | (CO)         | MAR        | 2    | time accounting by Alan Secker .<br>Climo T.: Accounting for pensions — | (A)  | AUG        | 129 | reader's comment   |       | DEC            |      |
| CHASNEY P.  |              |            |      | why the accruals concept?   | (A)  | SEP        | 56  | Reregistration warning   | (PB)  | MAR            | 6    |
| Statute and standards in conflict on                                      |              |            |      | CLINTON G.  |      |            |     | Separation of reserves   | (14)  | OCT            | 109  |
| accounting for stock  | (A)          | JUL        | 62   | Swithinbank case study - part 5.  | (A)  | MAR        | 78  | COMPANIES ACT 1981   |       |                |      |
| Statute and standards in conflict on                                      |              |            | -    | Swithinbank case study — part 6.  |      | APR        |     | Accounting requirements  | (PB)  | APR            | 7    |
| accounting for stock—correction   | (CO)         | AUG        | 2    | Swithinbank case study — part 9.<br>Swithinbank case study — part 10.   |      | JUL        |     | Annual return penalties  |       | APR            | 9    |
| Chemlink: Computer based cash   |              |            |      | Swithinbank case study — part 10.                                       |      | AUG<br>SEP |     | Auditor's reports  | (PB)  | MAR            | 6    |
| management system   | (N)          | JAN        | 26   | Swithinbank case study part 12.   | (A)  | OCT        |     | Auditor's reports — more require-<br>ments                             | (PB)  | MAR            | 4    |
| CHEQUES   |              |            |      | CLORE   |      |            |     | Dr Barnardo's — problems with formats                                  | (RA   | ) DEC          | 21   |
| Retention by banks  | (PB)         | MAY        | 4    | Estate  | (N)  | JAN        | 14  | Filing exemptions  |       | MAR            |      |
| Special problems with cheques by  |              |            |      | High Court ruling reversed  | (PB  | MAY        | 8   | Institute videotape  |       | JAN            |      |
| Denis Keenan  | (A)          |            |      | Classes the are sold a last at the                                      |      |            |     | Interim reports  | (RA   | () OCT         | 18   |
| Who owns paid cheques?  | (PB)         | SEP        | 5    | Closing the gap with a databank by Stephanie Roche                      | (A)  | AUG        | 121 | Library choice by Geoffrey Holmes<br>Main changes again (company       | (C)   | MAR            | R 17 |
| CHILD BENEFIT   | (DD)         |            | 0    | Coins: £1 coin to be introduced in                                      |      |            |     | accounts)  | (C)   | MAR            | 16   |
| New rates School leavers who get full-time                                | (PB)         | DEC        | 8    | April 1983  | (PB  | MAR        | 8   | Most provisions in force by Jill<br>Greatorex                          | (C)   | JUL            | 22   |
| work  | (PB)         | JUN        | 12   | CO-OPERATIVES Co-operative Development                                  |      |            |     | New formats create problems for charities                              |       |                |      |
| Chile: Exchange control   | (PB)         | NOV        | 11   | Agency by Philip Modiano  | (A)  | MAR        | 72  | Outstanding provisions coming into                                     | (IN)  | A) DEC         | 21   |
| CHINA   |              |            |      | How does the industrial co-opera-<br>tive concept work? by Philip       |      |            |     | Qualified audit reports  |       | JUN DEC        |      |
| Foreign shipments   | (PB)         | AUG        | 13   | Modiano   | (A)  | MAR        | 70  | Sanderson Murray & Elder — first                                       | (14)  | DEC            | 104  |
| New income tax laws   | (PB)         |            |      | How does the industrial co-opera-                                       | ()   |            |     | to adopt new accounts formats.   | (RA   | A) DEC         | 22   |
| New tax law drafted   | (N)          | JAN        | 15   | tive concept work? Reader's   | a F  | JUL.       | 52  | Timetable  | (N)   | JAN            | 16   |
| sentative office  | (N)          | FEB        | 12   | Mondragon — experiment or pro-  |      |            |     | COMPANIES ACTS   | (2.1) |                |      |
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| ary tale by Alan Bates Choosing the right sort of group by                | (A)          | FEB        | 98   | Coles S.: Planning for change — the challenge is here and now           | (4)  | arn.       | 76  | document   | (N)   | JAN            | 16   |
| Richard Hill  | (A)          | JUL.       | 82   | Colloquially speaking   |      | SEP<br>NOV |     | Debts not a loan — Mr Justice<br>Walton                                | (PB   | ) JUN          | 7    |
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| Citron D.: Return on investment in  |              |            |      | COMMERCIAL LAW  |      |            |     | yourself by helping the valuer by Peter Biles                          | (A)   | JAN            | 62   |
| times of recession  | (A)          | NOV        | 106  | Winning the 'battle of forms' by  |      |            |     |  | (11)  | JAN            | 02   |
| Citron R.: Where the Revenue draws<br>the line on exchange gains and      |              |            |      | Denis Keenan  | (A)  | MAY        | 116 | COMPANY LAW  |       |                |      |
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| Finance for industry — conserva-                                       |       |   | 0 20    | Culpepper seeks a database system by<br>Bob Williams                  |       | NO             | v 122 | Modelling with matrices — the costing problem by Dennis           |       |       |      |
| tive accounting policies Florida beckons British business .            |       | ) AU                                    |         | Culpepper tightens his grip by  |       |                | 4.000 | Sherwood  |       | JUN   | 60   |
| Golden rules for selling off by  |       | 2023                                    | 0.2     | Geoffrey Clinton  | (A)   | SEP            | 134   | Multi-dimensional financial models                                |       |       |      |
| Keron Bhattacharya   |       | ) JUL                                   | 76      | Cumulative monetary samplin   |       | 2) 244         | v 51  | by Dennis Sherwood  |       | MA    | 89   |
| Inflation, company financing<br>requirements and SSAP 16 by            |       |   |         | (CMA)   |       | E) MA<br>B) MA |       |   |       | JUL   | 94   |
| Michael Parry  |       | ) NO                                    | v 68    | Custis P.: Training in industry                                       |       | NO'            |       |   | 4     | ) DEC |      |
|  | 1     |   |         |   | ,     |                |       |   |       |       |      |

| DATA PROCESSING continued  |            |        |          | DIRECTORS continued  |       |        |          |   |            |       |     |
|--|------------|--------|----------|--|-------|--------|----------|---|------------|-------|-----|
| PERT — a computer simulation                                       |            |        |          | Disclosure of provision of funds for   |       |        |          | Distributable Profits: CCAB                                   |            |       |     |
| approach by Ian R. Davidson .  Prophet for the day-to-day needs of | (A)        | FEB    | 104      | expenses — reader's comment . Independent voice on the board by  |       | DEC    |          | guidance statement Distribution Policy: Economic ration-      |            | OCT   |     |
| a businessman by Geoffrey<br>Holmes                                | (A)        | JUL    | 88       | Bob Tricker  |       | OCT    |          | ale by Richard Morris   | (A)        | OCT   | 80  |
| Rowland Neville & Co - comput-                                     | (, ,       |        |          | More details in reports and  | (, ,) | 1101   | 12       |   |            |       |     |
| erising for efficiency in profes-                                  |            |        | 100      | accounts   | (RA   | FEB    | 26       | DISTRICT SOCIETIES  |            |       |     |
| sional office  | (A)<br>(A) |        | 90       | NI contributions — proposed new  | (PB)  | DEC    | 9        | Addresses by Eddie Ray  | 6. 1       | DEC   |     |
| Software key to better credit man-                                 | (14)       | JUL    | 90       | Overdrawn account  |       | SEP    |          | Beds Bucks and Herts Birmingham and West Midlands             |            | MAY   |     |
| agement by Paul Gillett  | (A)        | DEC    | 116      | PAYE on remuneration   | (R)   |        |          | (N) JUN 26  |            | AUG   |     |
| Super — that's SuperCalc! by                                       |            |        |          | Pension scheme   | (N)   | DEC    | 32       | Bolton  |            | JUN   | 26  |
| Geoffrey Holmes  | (A)        | JUN    | 38       | Problems on those P11D benefits  | (4)   |        | 53       | Bolton — correction   | (CO)       |       | 26  |
| Super — that's SuperCalc! Reader's comment                         | (LE)       | DEC    | 48       | by Tony Foreman  | (A)   | OCT    | 53       | Croydon (N) JAN 6   |            | DEC   | 25  |
| TRS Model II and Tandy/General                                     | (22)       | DEC    | -10      | amended  | (PB)  | NOV    | 6        | East Anglia (N) JUN 26  |            | OCT   | 20  |
| Ledge II by Geoffrey Holmes .                                      | (A)        | NOV    | 129      | Special commissioners on directors'  |       |        |          | Founding Societies Centenary                                  |            |       |     |
| UEC seminar 'Microcomputers for                                    | (31)       |        | 20       | current accounts   | (PB)  | MAY    | 9        | Award   |            | DEC   | 2   |
| VisiCalc — a program for all                                       | (14)       | NOV    | 25       | Stuff of directorship by Nick<br>Tarrant   | (A)   | OCT    | 50       | Humberside and District Leicestershire and Northampton-       | (N)        | JUL.  | 20  |
| seasons by Geoffrey Holmes .                                       | (A)        | MAR    | 92       | Initiant   | (14)  | CCI    | 30       | shire (N) AUG 28  | (N)        | DEC   | 2   |
| What do I need to know about                                       | 1          |        |          | DISABLED   |       |        |          | Liverpool   | (N)        | AUG   |     |
| computers?   | (L)        |        | 1        | Accountants who care   |       | MAR    |          | London(N) MAY 21  | (N)        | JUN   | 22  |
| White Paper on Data Protection .                                   | (PB)       |        | 7        | Action not lip service   |       | DEC    |          | (N) JUN 26  | (N)        | JUN   | 28  |
| White Paper on Computer Privacy<br>White Paper on Computer Privacy | (PB)       | AUG    | 7        | Apathy   |       | MAR    |          | (N) AUG 30  |            | OCT   | 19  |
|  | (PB)       | SEP    | 4        | Disablement (Prohibition of Un-  | (14)  | OCI    | dedo     | London — YCAG   | (N)        | NOV   | 24  |
|  |            |        |          | justifiable Discrimination) Bill   | (PB)  | DEC    | 6        | London Accountants Training                                   | 1147       | OCI   |     |
| Data Protection: White Paper                                       | (PB)       |        | 7        | Help them now  | 2     | FEB    | 36       | Group   | (N)        | NOV   | 26  |
| Datacall Ltd: Action fails   | (N)        | FEB    | 21       | Institute must help  | (LE   | AUG    | 50       | North West  | (N)        | JAN   | 6   |
| Davidson I. R.: PERT — a computer simulation approach              | (A)        | FER    | 104      | Invalid care allowance — earnings limit increased  | (PR   | DEC    | 7        | Northern (N) AUG 30   | (N)        | SEP   | 3(  |
| annuation approach   | (14)       | 1 1.15 | 10-4     | Lloyds Bank help for the blind   |       | JUN    | 28       | Northern (N) DEC 24<br>Nottingham (N) MAR 26                  | (N)<br>(N) | DEC   |     |
| DAVISON I.H.   |            |        |          | Seminar  | (N)   | APR    | 26       | Somerset  | (N)        | APR   | 28  |
| Accounting Standards Committee                                     | (0)        |        | 20       | Seminar (report)   |       | MAY    |          | South Eastern (N) AUG 30                                      | (N)        | DEC   | 25  |
| keeping a close watch on CCA.  New ASC chairman                    | (C)<br>(N) |        | 20       | Seminar — readers' comments  |       | JUL    | 98<br>50 | South Essex Practitioners' Forum                              | (N)        | JUN   | 20  |
| Resigns as Arthur Andersen's UK                                    | (14)       | JAN    | 9        | Students — how can we help them?<br>VAT relief   |       | APR    | 6        | South Essex (N) JUN 28<br>South Humberside                    | (N)        | AUG   |     |
| managing partner   | (N)        | APR    | 30       | ***************************************  | 1. 0  | 240.00 |          | South Wales   | (N)<br>(N) | JAN   | 2   |
|  |            |        |          | DISCIPLINARY COMMITTEE   |       |        |          | South Western   | (N)        | MAR   |     |
| Dear John: Any hope for the auditor?                               |            |        | 86       | Report 18 August 1981  | (O)   | JAN    |          | Southern  | (N)        | AUG   |     |
| by David Rawlinson  Dearden Farrow: New overseas links             | (A)<br>(N) |        | 56<br>32 | Report 22 September 1981 Report 8 October 1981   | (O)   | FEB    | 70       | Thames Valley Commercial Group                                | (N)        | JUN   | 2   |
| Debenture Trust Deeds: APC audit                                   | (10)       | ALK    | 24       | Report 17 November 1981  | (0)   | MAY    |          | Thames Valley (N) AUG 30 West of England                      | (N)<br>(N) | APR   |     |
| guideline  | (PB)       | OCT    | 5        | Report 3 December 1981   | (O)   | MAY    |          | West Yorkshire  | (N)        | MAY   |     |
| Debt collection made difficult by                                  |            |        | 50       | Report 7 January 1982  |       | MAY    |          | . (N) AUG 28  | (N)        | DEC   |     |
| William L. I. Newman   | (A)        | NOV    | 58       | Report 19 January 1982 Report 16 February 1982   | (O)   | JUN    | 92       | York  | (N)        | JUN   | 2   |
| Acts — Mr Justice Walton   | (PB)       | JUN    | 7        | Report 4 March 1982  | (O)   | JUL    | 49       | Dividends and the family company by                           |            |       |     |
| Deferred tax in CC accounts - the                                  | 11         |        |          | Report 20 April 1982   | (0)   | OCT    |          | Arnold Homer and Rita Burrows                                 | (A)        | NOV   | 7   |
| case for amending SSAP 16 by                                       |            |        |          | Report 25 May 1982   | (O)   | NOV    |          | Divisional Performance: Facts and                             |            |       |     |
| Steve Picot  |            | NOV    |          | Report 22 June 1982  | (O)   | NOV    |          | theory in measuring divisional                                |            |       |     |
| Democracy  | (L)        | MAY    | 1        | Report 20 July 1982  | (O)   | NOV    |          | performance by Alan Hill                                      |            | APR   |     |
| DENMARK  |            |        |          | report at regular 1902   | (0)   | NOT    | 142      | Dibouti: Exempt companies Do I really fit the appointment? by | (PB)       | APR   | 1   |
| Anti-inflation policy measures                                     | (PB)       |        | 11       | Disclosure: Where auditors are failing   |       |        |          | Professor Stanley Cuthbert                                    | (A)        | NOV   | 14  |
| New hydrocarbon tax  | (PB)       | SEP    | 14       | by Rob Gray and Tony Hope  | (C)   | DEC    | 19       | Do I really need a micro? by                                  |            |       |     |
| Determination of distributable profits                             |            |        |          | Disclosure: Banks — call for tougher   | (DD   | MAR    | 8        | Stephanie Roche and Geoffrey                                  |            |       |     |
| in the context of the Companies                                    |            |        |          | Disclosure from small companies  |       | SEP    | 52       | Holmes  | (A)        | FEB   | 8   |
| Acts 1948 to 1981 (text)   | (O)        | OCT    | 123      | Discounting cash flows   |       | DEC    |          | comment   | (LE)       | AUG   | 5   |
| Determination of realised profits and                              |            |        |          | Discontinued businesses — disclosure   |       |        |          |   | (200)      | 7100  | -   |
| disclosure of distributable profits                                |            |        |          | problem  |       | ) MAF  |          | DOCTORS   |            |       |     |
| in the context of the Companies<br>Acts 1948-1981 (text)           | (0)        | ост    | 122      | Discounts under Case III   | (N)   | JAN    | 12       | Computer in the surgery by Guy<br>Wallis                      | (4)        | -     | 111 |
| Development Land Tax: Down to the                                  | (0)        | OCI    | S ded.   | by Barry McCutcheon  | (A)   | JUL    | 129      | Conference expenses   |            | DEC   |     |
| basics by Richard Hill   | (A)        | MAR    | 142      | Discretionary trust update - part 2  | ()    |        |          | Taxation  |            | MAR   |     |
|  |            |        |          | by Barry McCutcheon  | (A)   | AUC    | 107      | DoE   | 4          |       |     |
| DHSS   |            |        |          |  |       |        |          | Scrapping 16 industrial training                              |            |       |     |
| Sickness claims  | (N)        |        | 20       | DISCRETIONARY TRUSTS   |       |        |          | boards  | (N)        | JAN   | 1   |
| Statement on director's fees                                       | (C)        | APR    | 16       | CTT  | (N)   | FEB    | 19       | Seeks comments on local audit scale                           | (2)22      |       |     |
| Difficult steps to negotiate by David                              |            |        |          | CTT and pre 27 March 74 dis-   |       |        |          | changes   | (PB)       | MAR   |     |
| Pendrill   | (A)        | JUN    | 77       | cretionary trusts by Roger Clark<br>CCT legislation too complex says   | (A)   | JUN    | 125      | Does life begin at 40?  | (LE)       | JUL   | 5   |
| Diminished goodwill  |            | DEC    |          | CCAB   | (PR   | MAE    |          | Does life begin at 40? Reader's                               | ,          |       |     |
|  |            |        |          | Section and the section of the secti | (LD   | MAR    | 4        | comment   | (LE)       | OCT   | 4   |
| DIRECTORS  |            |        |          | Discrimination: Youth Opportunities  |       |        |          | DOT   |            |       |     |
| Assessment of NIC on director's                                    |            |        |          | Programme  | (PB   | ) DEC  | 7        | Change of mind on s 161                                       |            |       |     |
| fees by Denis Keenan   | (C)        | APR    | 16       | Discussion Paper: Corresponding  |       |        |          | recognition?  | (N)        | JUL.  | 2   |
| Auditing the directors' report by                                  | (4)        | 00     | 61       | amounts and 10-year summaries in current cost accounts (text)  | (0)   |        | 104      | Licensed dealers in securities                                | (PD:       | Nices |     |
| Emile Woolf  | (A)        | OCT    | 51       | Dissent: Case for students' societies  | (0)   | MAI    | 104      | draft rules   | (LB)       | NOV   |     |
| expenses   | (PB)       | JUN    | 8        | by Norman Eley   | (A)   | JAN    | 118      | licensed dealers rules  | (PB)       | MAR   | 6   |
|  |            |        |          |  |       |        |          |   |            |       |     |

| DOT continued  |            |            |      | E & T continued  |       |       |      |   |        |            |    |
|--|------------|------------|------|--|-------|-------|------|---|--------|------------|----|
| Representations on foreign   | (86)       |            |      | Technical education — going from                                       |       |       |      | Education Voucher Scheme: Illusion                              |        |            |    |
| Statement on 'true and fair'                                       |            | APR<br>FEB | 4    | the sublime to the ridiculous Technical education — going from         | (LE)  | JUL   | 51   | of freedom? by Bill Luck  | (C)    | DEC        | 1  |
| Summonses for failure to deliver                                   | (1.1)      |            |      | the sublime to the ridiculous —  |       |       |      | Edward Moore & Sons: Form Fox<br>Moore International            | (N)    | MAR        | 1  |
| accounts   | (PB)       | MAR        | 8    | reader's comment   | (LE)  | NOV   | 45   | Edward Moore — to be joined by                                  | 1      | MAZNES     | 2  |
|  |            |            |      | Training by case study by John   |       |       |      | Italian group   | (N)    | MAR        | 2  |
| Douglas I.: How safe is your                                       | (4)        | MAY        | 06   | Innes and Falconer Mitchell  |       | SEP   |      |   |        |            |    |
| Down to the basics of development                                  | (14)       | MAI        | 20   | Training in industry   | (L)   | SEP   | 1    | Hole in the sampling net  | (4)    | rrn        | 13 |
| land tax by Richard Hill   | (A)        | MAR        | 142  | ative strategy   | (C)   | NOV   | 16   | Hole in the sampling net —                                      | (14)   | FEB        | 13 |
| Draft code on conveyance of danger-                                |            |            |      | Training in industry - reader's  |       |       |      | readers' comments   | (LE)   | MAY        | 5  |
| ous substances by road   | (PB)       | JUL        | 8    | comment  | (LE)  | DEC   | 46   | (LE) JUL \$4  | (LE)   | OCT        | -4 |
| Draft Directive establishing employee information and consultation |            |            |      | Training in industry by Paddy Custis                                   | (0)   | NOV   | 124  | Hole in the sampling net — reply                                | (2.27) |            |    |
| procedures (Vredeling)   | (PB)       | MAY        | 12   | Training Opportunities 1983  |       | JUN   |      | to readers' comments  | (LE)   | NOV        | 4  |
| ,  |            |            |      | Update of Auditing Standards -   | ()    |       |      | EEC   |        |            |    |
| DRAFT GUIDANCE NOTES   | (0)        |            | 100  | course   |       | MAR   |      | Accounts of Banks and Financial                                 |        |            |    |
| CCA in Interim Reports (text)                                      | (0)        | JUL        | 100  | Which textbooks for PE II?   | (S)   | MAR   | 116  | Institutions Directive still under                              | (DD)   |            |    |
| correction   | (CO        | ) AUG      | 2    | Early retirement - some essential                                      |       |       |      | consideration   | (PB)   | NOV        |    |
|  | ,          | ,          |      | lessons by Toby Stephens   | (A)   | JUL   | 114  | new law   | (PB)   | DEC        |    |
| Drake M.: Head of Institute's                                      |            |            |      | Earnings Related Supplement: Ends                                      |       | MAR   |      | Capital markets Directives                                      | (PB)   |            |    |
| Technical Activities — new post .                                  | (N)        | FEB        | 9    | Easing the CCA transition in value                                     |       |       |      | CBI condemns worker manage-                                     |        |            |    |
| Du Cann E.: Address to London<br>Society                           | (N)        | NOV        | 24   | added statements by Brian Ruther-<br>ford                              | (A)   | MAY   | 121  | ment legislation  | (PB)   | DEC        |    |
|  | ()         |            |      | Economic and Social Committee:   | (14)  | MAI   | 141  | to bite   | (PB)   | NOV        |    |
| DUNHAM R.  |            |            |      | Rejects proposed directive on  |       |       |      | Directives postponed  | (PB)   |            |    |
| CGT — what the changes mean .                                      | (A)        | OCT        | 127  | banks  | (PB)  | APR   | 8    | Draft Directive on accounts of                                  | -      |            |    |
| Food and drink — getting the Allied-Lyons mixture right            | (A)        | NOV        | 84   | ECONOMIC TRENDS  |       |       |      | banks   | (N)    | JAN        |    |
| From shoelaces to seatbelts —                                      | (14)       | NUV        | 94   | Abolish the non-domestic rate!   |       |       |      | Draft Directive on annual accounts of banks and other financial |        |            |    |
| Marling does it with style   | (A)        | AUG        | 65   | by Cedric Sandford   | (A)   | APR   | 105  | institutions  | (N)    | JAN        |    |
| Looking at MK Electric Group's                                     |            |            |      | Executive salaries beat inflation .                                    | (N)   | DEC   | 32   | Fifth Directive - accounting pro-                               |        |            |    |
| background   | (A)        | JAN        | 65   | New Money Game and how to  |       |       |      | visions remain substantially                                    |        |            |    |
| Minster's service for medium companies fills a big gap             | (A)        | OCT        | 133  | play it by John Percival Restructuring the tax system —                | (A)   | MAR   | 1.38 | unchanged   | (PB)   | NOV        |    |
| Standard audit bank letter —                                       | (21)       | oc.        | 100  | Ireland shows the way by Cedric  |       |       |      | Fifth Directive makes progress despite continued opposition .   | (PB)   | NOV        |    |
| should there be a charge?  |            | SEP        |      | Sandford and Michael O'Higgins   | (A)   | FEB   | 128  | Fourth Directive - Institute                                    | (11)   | 1404       |    |
| Steering Bestobell into profit                                     | (A)        | FEB        | 76   | So what's gone wrong with Mrs T's                                      |       |       |      | videotape   | (N)    |            |    |
| Duty of care extends to financial loss                             | (NI)       | NOV        | 44   | experiment? by Don Barry   | (A)   | JAN   | 106  | GATT criticises US tax incentives                               | (N)    |            |    |
| Duty of the accountant   |            | JUL.       | 51   | ED — AUDITING GUIDLINES  |       |       |      | Illness in EEC countries Interim reports Directive              |        | MAR<br>FEB |    |
|  | (          | ,          |      | Attendance at stocktaking (text) .                                     | (O)   | JAN   | 116  | Listed Companies Directive                                      |        | NOV        |    |
| E&T  | (8.1)      |            | 0.0  | Auditing in a computer environ-  |       |       |      | Litigation  |        | JAN        |    |
| Accounting for leases — course .                                   |            | MAR        |      | ment (text)  | (O)   | FEB   | 113  | Merger control regulations                                      | (PB)   | NOV        |    |
| Approved offices — go ahead Auditing examination papers            | (N)        | JUL        | 24   | Auditor's reports to trustees under<br>the terms of debenture and loan |       |       |      | New business entity — CCAB says                                 | (PR)   | MAR        | 2  |
| Authorised training offices plan .                                 | (N)        | APR        | 26   | stock trust deeds (text)   | (O)   | OCT   | 97   | Ninth Directive — CCAB says 'no'                                |        | FEB        |    |
|  |            | MAY        |      | Engagement letters (text)  | (O)   | APR   | 122  | Proposed directive on annual                                    |        |            |    |
| CASSL castigates PE I examiners                                    |            | DEC        |      | Management representatations   | (0)   |       | 0.0  | accounts  | (PB)   | APR        |    |
| Charts the way ahead   | (N)        | FEB        | 5 23 | (text)   | (0)   | MAR   | 98   | Proposed directive on non-listed securities                     | (PR)   | DEC        |    |
| December PE II — analysis of                                       | (1.4)      | AUG        | 200  | ED 29  |       |       |      | Rumblings in Community's  | (1 1)  | DEC        |    |
| results  | (N)        | APR        | 24   | Angers ELA   | (N)   | JAN   | 7    | corridors of power  |        | DEC        |    |
| Directorate's report on future                                     | (51)       |            | -    | IASC's IAS 17 is similar   | (PB)  | SEP   | 6    | Seventh Directive   | (PB)   | DEC        |    |
| development  | (N)        | JAN        | 5    | Is 'substance over form' being taken                                   | (6)   |       | 10   | Slow progress on consolidated accounts issue                    | (DD)   | NON        |    |
| Anthony Carey  | (C)        | OCT        | 14   | too far?   |       | MAY   |      | Third Directive on mergers — DoT                                | (FB)   | NOV        |    |
| Education and Training — a policy                                  | (-)        |            |      | Property companies — no case for                                       | (12)  | 37414 | 114  | consults on implementation                                      | (PB)   | SEP        |    |
| Framework for the Future   | (C)        | OCT        | 14   | exemptions by Stephen Turk .   | (A)   | JUL   | 126  | VAT harmonisation proposals                                     | (PB)   | NOV        | 7  |
| Exam marking standards — a   | (6)        | 4.00       | 112  | Property companies and ED 29 —   | (2 E) |       | 50   | Vredeling Proposals before Euro-                                | (DD)   |            |    |
| tutor's view   |            | APR<br>JAN | 36   | reader's comment Public hearings (PB) MAR 5                            | (PB)  | SEP   | 50   | pean Parliament   | (PB)   | NOV        |    |
| Higher Basic Registrable Salary for                                | (22)       | , senie    | 50   | Public hearings — were they worth                                      | (r D) | APK   | 3    |   |        |            |    |
| students   | (N)        | SEP        | 26   | the bother?  | (PB)  | MAY   | 4    | EGYPT Encouragement for foreign                                 |        |            |    |
| How to get your money's worth out                                  |            |            |      | v CCA? Fresh thinking, please .  |       | JUN   |      | investment  | (PB)   | NOV        | ,  |
| of staff training by Aubrey St                                     | (4)        | 41.11      | 126  | PP 44  |       |       |      | Tax cuts  |        | JAN        |    |
| John Price   | (A)        | JUL        | 130  | Accounting for goodwill  | (PR)  | DEC   | 5    |   |        |            |    |
| in industry  | (N)        | JUL        | 25   | Accounting for goodwill (text)   |       | DEC   |      | ELEY N.   | (4)    | 100        |    |
| In the exam-room, say what you                                     |            |            |      | Goodwill - accounting conven-  |       |       |      | Case for students' societies Democracy — motion at AGM          | (A)    | JAN        |    |
| mean, and mean what you say!                                       | (4)        |            | 00   | ience versus business reality? .                                       | (L)   | DEC   | 1    | goes flat   | (N)    | JUL        | -  |
| by David Brearley  | (A)        | SEP        | 82   | ED 31  |       |       |      | Democracy motion - what   |        |            |    |
| practice training  | (N)        | NOV        | 26   | Accounting convenience versus  |       |       |      | follows?  | (N)    | JUL        |    |
| Institute student affairs monitor                                  | ,          |            |      | business reality?  | (L)   | DEC   | 1    | Employee share schames the way                                  |        |            |    |
| appointed  | (N)        | NOV        | 25   | Accounting for acquisitions and  |       |       |      | Employee share schemes — the way ahead? by George Burton        | (A)    | NOV        |    |
| LBS offers part-time Masters                                       | (7.7)      |            | 24   | mergers  | (PB)  | DEC   | 5    | Employee statement proposals meet                               | (14)   |            |    |
| November PE I—analysis of results                                  | (N)<br>(N) | AUG        |      | Accounting for acquisitions and  | (0)   | DEC   | 99   | opposition from CCAB  | (PB)   | NOV        |    |
| PE I (May 1982) — results  |            | SEP        | 28   | mergers (text)   | (0)   | INEC. | 96   |   |        |            |    |
| PE II entries — last dates   | (N)        | APR        | 26   | Edey H.: CCA and HCA - fact and  |       |       |      |   |        |            |    |
| Policy Framework for the Future                                    | (N)        | FEB        | 5    | fantasy  | (A)   | AUG   | 109  | EMPLOYMENT  |        |            |    |
|  |            |            |      | Education — the case for change by                                     |       |       |      | Employment Protection (Variation                                |        |            |    |
| Systems and data processing examination papers                     | (I)        | OCT        | 1    | Anthony Carey  | 101   | OCT   | 1.0  | of Limits) Order 1981   | (81)   | FEB        |    |

| EMPLOYMENT continued   |        |            |     |  |      |            |          |   |         |           |     |
|--|--------|------------|-----|--|------|------------|----------|---|---------|-----------|-----|
| Proposed European Commission   |        |            |     | Expatriates: International Fund                                    | ONE  |            | 22       | First Aid and the Employer: New   | 4000    |           |     |
| Directive on temporary workers'  | (PB)   | JUN        | 7   | Selection Service  | (N)  | MAR        | 22       | legal requirements  | (C)     | AUG       | 18  |
| Rights on the transfer of an under-                                    | (DD)   | 400        | 12  | EXPOSURE DRAFTS  |      |            |          | Safety Regulations  | (PB)    |           | 5   |
| taking   | (PB)   | AFR        | 12  | Auditing Guideline — Attendance<br>at Stocktaking (text)           | (0)  | JAN        | 116      | First principles  | (LE)    | APR       | 52  |
| ENERGY   |        |            |     | Auditing Guideline — Auditing in                                   |      |            |          | ceptual framework by Edward   |         |           |     |
| Energy management and the spectre of the middleman by                  |        |            |     | a computer environment (text).  Auditing Guideline — Auditors'     | (O)  | FEB        | 113      | Stamp British con   | (A)     | MAR       | 123 |
| Stephen Kear   | (A)    | NOV        | 51  | reports to Trustees under the                                      |      |            |          | First steps towards a British con-<br>ceptual framework — reader's        |         |           |     |
| New fuels — the craze for power  |        |            | 40  | terms of debenture and loan  | 100  |            | -        | comment   | (LE)    | JUL       | 54  |
| by Stephen Kear Oil and gas accounting — what has                      | (A)    | NOV        | 48  | stock trust deeds (text) Auditing Guideline — Engagement           | (O)  | OCT        | 97       | Fixed asset replacement in a recession — reader's comment on              |         |           |     |
| the FASB achieved? by Edward   |        |            |     | letters (text)   | (O)  | APR        | 122      | article in November 1981 issue  | (LE)    | MAR       | 50  |
| Symonds  | (A)    | NOV        | 53  | Auditing Guideline - Manage-                                       | (0)  |            | 00       | Fixed asset replacement in a  |         |           |     |
| Engagement Letters: ED on way  | (PB)   | MAR        | 5   | ment Representatives (text)  | (0)  | MAR        | 98       | recession — reply by authors<br>Fixed Assets: Valuation — help your-      | (LE)    | AUG       | 52  |
| Engagement Letters: ED - Auditing                                      | ()     |            |     | Extrastatutory Concessions: Revenue                                |      |            |          | self by helping the valuer by Peter                                       |         |           |     |
| Guideline (text)   | (O)    | APR        | 122 | booklet  | (N)  | JAN        | 12       | Biles   |         | JAN       | 62  |
| Engineer R.: Current cost accounting down on the farm                  | (A)    | MAY        | 60  | Facing the reality of cash-flow by T.G. Cotterell                  | (A)  | DEC        | 106      | Florido: Beckons British business<br>Food and drink — getting the Allied- | (14)    | DEC       | 32  |
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| ENTERPRISE AGENCIES  |        |            |     | divisional performance by Alan Hill                                | (A)  | APR        | 135      | Dunham  | (A)     | NOV       | 84  |
| Tax relief   | (PB)   | APR        | 6   | Fair Wages Resolution 1946 — motion to set aside                   | (PB) | NOV        | 5        | For waste, should we read had industrial management? by Bill              |         |           |     |
| Tax relief scheme — details  | (PB)   | JUN        | 10  | Fairbairn M.: How well will you cope                               |      |            |          | Harper  | (A)     | DEC       | 59  |
| Equal Pay: EEC Court ruling begins                                     |        |            |     | with the new sick pay rules? Falkland Islands: Tax increase to     | (A)  | NOV        | 97       | Foreign anxiety grows over US<br>unitary tax by Christine Rayment         | (C)     | MAN       | 16  |
| to bite  | (PB)   | NOV        | 6   | meet costs of action?  | (PB) | JUL        | 10       | contary tax by Christine Rayment  | (0)     | MAY       | 10  |
| Equipment Leasing Association:   | (31)   |            | ~   | Family planning?   | (PB) | NOV        | 5        | FOREIGN CURRENCY STANDARD   |         |           |     |
| Angered by ED 29 on leasing  | (N)    | JAN        | 7   | FASB   |      |            |          | In trouble with the law   |         | MAY       | 5   |
| ESSENTIAL READING AND OFFICIAL MA                                      | TERIAL |            |     | Changes approach to inflation                                      |      |            |          | in trouble with the law   | (PD)    | APR       | 4   |
| CUMULATIVE INDEX   | (31)   |            | =   | restatement of overseas  | (DD) |            | 12       | Foreign Currency Translation: Back  |         |           |     |
| August 1981 to January 1982 September 1981 to February 1982            | (N)    | JAN<br>FEB | 5   | operations   | (PB) | OCT        | 12       | to the drawing board again Foreign Exchange: International ED             | (PB)    | SEP       | 5   |
| October 1981 to March 1982   | (N)    | MAR        | 30  | research and development   | (PB) | JUN        | 14       | - accounting for effects of changes                                       |         |           |     |
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| March 1982 to August 1982<br>April 1982 to September 1982              |        | AUG        | 5   | Statement 58 — specifies assets                                    |      |            |          | nical aspects   | (C)     | APR       | 13  |
| May 1982 to October 1982   |        | OCT        | 4   | qualifying for capitalisation of interest                          | (PB) | JUN        | 14       | How to reduce your interest charges bill                                  | (C)     | MAR       | 18  |
| June 1982 to November 1982   |        | NOV        | 4   |  |      |            |          | Industrial buildings allowance and  | (-)     | 1107 6 24 | 10  |
| July 1982 to December 1982   | (PB)   | DEC        | 4   | FCAs in Thatcher reshuffle Feeling at home in Italy by J.F         |      | MAY<br>FEB | 26<br>72 | Problems on those P11D benefits   |         | APR       | 18  |
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| SI   |        | JAN        |     | Figure of speech can hurt  |      | JUL        |          | encies  | (A)     | JUL       | 65  |
| Ethical guidelines for industrial                                      |        |            |     | Filing company accounts — auditors at fault                        | (IE) | NOV        | 45       | Tax and the company car   | (A)     | JAN       | 91  |
| members  | (PB)   | JUL.       | 40  | Film Industry: Slow motion in the film                             | (LE) | NOV        | 43       | Tax and the company car — correction                                      | (LE)    | AUG       | 52  |
| Ethical guidelines for members   |        |            |     | industry by Stephen Kear   |      | JUN        | 50       |   | ()      |           |     |
| engaged in industry, commerce and<br>the public sector                 | (0)    | JUL.       | 87  | Finance Act: Details   | (PB) | NOV        | 12       | Growth investment of the future?  |         |           |     |
| Euro-directory for exporters   | (N)    | DEC        |     |  | (0)  |            |          | by Charles Woosnam  | (A)     | MAY       | 64  |
| Europe's divers routes to exchange rates problem by Neil Graham        | (A)    | DEC        | 118 | FINANCE BILL CCAB issues notes of meeting                          |      |            |          | Growth investment of the future?  | (F. F.) |           | 50  |
| European Accounting Association:                                       | (1.4)  | DEC        | 110 | with Inland Revenue  | (PB) | AUG        | 4        | Reader's comment  | (LE)    | AUG       | 32  |
| Annual congress 1983   | (N)    | OCT        | 21  | Purchase of own shares   | (PB) | AUG        | 10       |   |         |           |     |
| European Coal and Steel Commun-<br>ity Jobs scheme — more finance.     | (N)    | DEC        | 30  | Will long-standing anomalies be dealt with in Budget?              | (PB) | MAR        | 8        | Winning the 'battle of forms' by  |         |           |     |
| European Commission: Proposed  | (,     |            |     |  | (12) | ,,,,,,,,,  | 0        | Denis Keenan  | (A)     | MAY       | 116 |
| Directive on temporary workers'  | (DD    | ) JUN      | 7   | Finance director's view of Sobersides                              |      |            |          | Winning the 'battle of forms' by  |         |           |     |
| European Co-operation Group: New                                       | (1 1)  | ) JUN      | ,   | (Swithinbank — part 12) by<br>Geoffrey Clinton and Geoffrey        |      |            |          | Denis Keenan — correction   | (CO)    | JUN       | 2   |
| EEC business entity  | (PB    | ) MAF      | 4   | Holmes   | (A)  | OCT        | 112      | Fortune family — accountants  | (LE)    | APR       | 50  |
| Events After the Balance Sheet Date:                                   | (DD    | 11131      | 4   | Financial Control Research Institute:<br>Conference                | (NI) | OCT        | 22       |   |         |           |     |
| Proposed audit guideline Events after the balance sheet date           | (FB    | ) JUN      | 5   | Financial decision — to stay con-                                  | (14) | OCT        | 23       | FOUNDING SOCIETIES  |         |           |     |
| (text)   | (O)    | DEC        | 143 | tracted out? by Richard Lawrey .                                   | (A)  | JAN        | 108      | Centenary Award goes to Tom   | 40.00   |           |     |
| Everitt H.: Gaining confidence in CC figures                           | (A)    | SEP        | 114 | Financial Planning: Loan-back or load on back? by Alan Sacks       | (A)  | FEB        | 124      | Watts   | (N)     | JUN       | 21  |
| Exam marking standards — a tutor's                                     | (11)   | SEP        | 114 | Financial Reporting: Laker Airways                                 | (11) | LEB        | 124      | ations sought   | (N)     | DEC       | 25  |
| view   | (S)    | APR        |     | — the cash flow truth by Professor                                 |      |            |          | Ferrance size of CCA by Danie   |         |           |     |
| Excelads Ltd: Committee of Inquiry<br>Exchange Gains and Losses: Where | (N)    | JUN        | 23  | Tom Lee  | (A)  | JUN        | 115      | Four-way view of CCA by Dennis Taylor                                     | (A)     | JUL       | 132 |
| the Revenue draws the line by  |        |            |     |  |      |            |          | Fourth City and Commercial Invest-  |         |           |     |
| Richard Citron   | (A)    | APR        | 124 | FINLAND  Tay incentive for investment                              | (DD) | 17.17      | 11       | ment Trust: Inspectors' report Fourth City and Commercial Invest-         | (N)     | MAR       | 30  |
| routes to exchange rates problem                                       |        |            |     | Tax incentive for investment Tax treaty                            |      | JUL        | 11       | ment Trust Ltd: Committee of  |         |           |     |
| by Neil Graham   |        | DEC        |     |  |      |            | 4        | Inquiry   |         | JUN       | 23  |
| Executive salaries beat inflation                                      | (N)    | DEC        | 32  | Firm Names: Ethics Committee                                       | (PB) | JUN        | 4        | Fox Moore International   | (N)     | MAR       | 32  |

| FRANCE  |      |   |         | Gower Report: CCAB supports  |      |            |           | Hancock R.: Accounting on a micro  |             |            |          |
|---|------|---|---------|--|------|------------|-----------|--|-------------|------------|----------|
| Budget  | (PB) | OCT                                     | 10      | further self-regulation  | (PB) | SEP        | 4         | - The City of London Poly squares  | 7.55        |            |          |
| residents   | (PB) | SEP                                     | 14      | GOWNES R.  |      |            |           | up to the 80's   | (A)         | FEB        | 100      |
| Wealth tax  | (PB) | NOV                                     | 12      | Limited partnership with the best  |      |            |           | Dr Edmund Goldberger   | (C)         |            | 17       |
| Franco-British Workshop   | (N)  | JUN                                     | 23      | of two worlds  | (A)  | MAY        | 83        | Hanley J.: Adopted as Tory candidate<br>Hanson D.: Arthur Andersen's new | (N)         | JAN        | 10       |
| ration and the second   |      | MAR                                     |         | of two worlds - readers'   |      |            |           | UK managing partner  | (N)         | APR        | 30       |
| Franking: Government to legislate . Fraud: Alternative view           |      | DEC                                     | 6<br>36 | comments(LE) JUL 52  | (LE) | SEP        | 52        | Hardcastle A.: Institute's new vice-<br>president                        | (N)         | 1112       | 23       |
| Fraudulent preference   |      | MAR                                     |         | Graham N.: Europe's divers routes to   |      |            |           | Harmonisation arrives in the wake  | (1.0)       | JUL        | 2        |
| Friendly Societies: Cautionary note                                   | CAN  | DEC                                     | 122     | exchange rates problem   | (A)  | DEC        | 118       | of foreign trade by Peter Mantle .                                       | (C)         | JUL        | 16       |
| on policies by Murray Cowles From shoelaces to seatbelts —            | (A)  | DEC                                     | 122     | GRAVESTOCK P.  |      |            |           | Harmonisation of company law on<br>way by Martin Clayton and Garry       |             |            |          |
| Marling does it with style by   |      |   |         | Industrial building allowances -   |      |            |           | Brown  |             | MAR        |          |
| Robin Dunham  | (A)  | AUG                                     | 65      | some computational aspects What is an industrial building?                     |      | JUN<br>APR | 126<br>62 | Harmonisation of tax legislation Harper W.: For waste, should we         | (PB)        | MAY        | 12       |
| Pixley  | (N)  | NOV                                     | 28      |  | (11) | AFK        | 02        | read bad industrial management?  | (A)         | DEC        | 59       |
| Funds statements under CCA by<br>Terry Cooke                          | (A)  | APR                                     | 95      | Gravy train article sparks ethics row<br>Gravy train article sparks ethics row | (N)  | JAN        | 9         | Harvey M.: Inflation variance in   | (A)         | 2002       | 122      |
| Gaining confidence in CC figures                                      | (24) | AFR                                     | 20      | Australian Institute replies   | (N)  | APR        | 28        | planning   | (A)         | MAY        | 132      |
| by Haydn Everitt  |      | SEP                                     |         | CRAVE  |      |            |           | by Leslie Chadwick and David   |             |            |          |
| Gambling T.: Worst of all worlds! . Gas Banking Schemes: Taxation of  | (/4) | OCT                                     | 04      | GRAY R.  Current cost accounting down on                                       |      |            |           | Ward   | (A)         | MAR        | 00       |
| profits   | (PB) | MAR                                     | 10      | the farm   | (A)  | MAY        | 60        | in our midst by Fred Pearce  | (A)         | DEC        | 54       |
| GEC   |      |   |         | Disclosure — where auditors are failing  | (C)  | DEC        | 10        | HCA: CCA and HCA — fact and fantasy by Professor Harold Edey             | (A)         | AUG        | 100      |
| Share incentive scheme — test case                                    | (N)  | SEP                                     | 45      | How desirable is social accounting?  |      | APR        |           | tantasy by 1101cssor Haron Eucy  | (14)        | AUG        | 109      |
| Share scheme caught by Schedule                                       | (DD) | 400                                     | 0       | Constant I. Statuton deli  |      |            |           | HEADHUNTING  |             |            |          |
| E rules   | (PB) | APR                                     | 9       | Greatorex J.: Statutory sick pay — better get to know the rules                | (C)  | SEP        | 21        | Never mind your age — can you<br>do the job? by Colin Neil               |             |            |          |
| GEE M.  |      |   |         | Greece: Exemption from Greek   |      |            |           | MacKay   | (A)         | FEB        | 137      |
| Correction to article on training policy (November 1981 issue) .      | (CO  | ) FEB                                   | 2       | income tax   | (PB) | JUL        | 12        | Never mind your age — reader's comment                                   | (LE)        | APR        | 50       |
| Reader's comment on article on  |      |   |         | GREEN BUDGET   |      |            |           |  | (LL)        | ALK        | 50       |
| training policy (November 1981)                                       | (LF) | APR                                     | 52      | Government to publish economic statement                                       | (DD) | CEB        | 10        | Health and Safety Commission:<br>Consultative document                   | (DD)        | hicon.     |          |
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| Gemmell J.: SSAP 9 seven years on<br>and still it means headaches for |      |   |         | 1983   |      | NOV        |           | ance note 'Pre-Employment Health   | (DD)        |            | 0        |
| auditors  | (A)  | JUL                                     | 68      | Urged by MPs   | (PB) | AUG        | 5         | Health and safety standards reviewed                                     | (PB)        | NOV        | 9        |
| German Accountants Group: First                                       | (NI) | 2.4.4.                                  | 0       | GREEN PAPER  |      |            |           | Health farms   | (N)         | MAY        | 26       |
| birthday seminar  | (14) | JAN                                     | 8       | Alternatives to domestic rates by<br>Cedric Sandford                           | (A)  | APR        | 105       | Helios Group: To join Edward Moore Help wanted for accountancy training  | (N)<br>(LE) | MAR        | 28<br>36 |
| GERMANY   | (DD) |   | 12      | Alternatives to domestic rates   |      | FEB        | 12        | Here's 1982 technology with a show-                                      | (LE)        | JAN        | 30       |
| Debt/equity ratios  |      | JUN                                     | 13      | Alternatives to domestic rates — CCAB memorandum to Depart-                    |      |            |           | time flourish by Stephanie Roche   | (A)         | JAN        | 45       |
| Tax losses  |      | FEB                                     | 18      | ment of the Environment  | (PB) | JUN        | 4         | Hill A.: Facts and theory in measuring divisional performance            | (A)         | APR        | 135      |
| VAT refunds   | (PB) | MAR                                     | 12      | Corporation tax  |      | FEB        | 17        |  |             |            |          |
| Gilgate Holdings: Inquiry   | (N)  | APR                                     | 24      | Corporation tax (correction)<br>Higher Education in England Out-               | (PB) | MAR        | 11        | HILL R. Advantages of accumulation and                                   |             |            |          |
| Gillett P.: Software key to better                                    | (A)  | DEC                                     | 116     | side the Universities (City of   |      |            |           | maintenance trusts   |             | DEC        | 71       |
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| GLC   |      |   |         | New form of incorporation for  |      |            |           | land tax   | (A)         | MAR        | 142      |
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| Livingstone — accountants and the                                     |      |   |         | GREENER M.   |      |            |           | Holborn Accountancy Tuition: New   |             |            |          |
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| GLYNN J. Share repurchases — how worth-                               |      |   |         | Groves R.: Modern accountant —   |      |            |           | Hole in the sampling net — readers' comments                             | (LE)        | MAY        | 51       |
| while?  |      | SEP                                     |         | anatomy of a species   | (A)  | AUG        | 113       | (LE) JUL 54  |             | OCT        | 48       |
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| Goldberger E.: Hang on, Mrs T,  |      |   |         | Guardian Royal Exchange Assurance  |      |            |           | HOLMES G.  |             |            |          |
| you're doing fine   |      | DEC                                     | 17      | Portfolio investment performance<br>Guernsey: Insurance companies              |      | AUG        |           | Accountant — an intelligent small office package                         | (A)         | NOV        | 133      |
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| Prophet for the day-to-day needs of a businessman                      | (A)         | 11/11    | 88       | Goes firm on pension costs — correction                                | (CO)  | CED        | 5   | Allowance and the Revenue by  | (C)         | A DD       | 18  |
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| Reader's comment   | (LE)        | DEC      | 48       | Call for chartered training in   |       |            |     | What is an industrial building? by                                    | (24)        | 27414      | 01  |
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| Swithinbank case study — part 7  | (A)         |          |          | Guideline on R & D   |       | APR        | 28  | Thomas  | (A)         | APR        | 62  |
| Swithinbank case study — part 12<br>Swithinbank case study — part 14   | (A)<br>(A)  |          |          | Integration proposal   | (C)   | MAR        | 19  | Industrial Co-operatives: Account-                                    |             |            |     |
| Tom Watts — a dedicated Euro-  | (, ,)       | DEC      |          | Name change — chartered confusion?                                     | (N)   | DEC        | 26  | ants please note  | (LE)        | JUL        | 52  |
| pean takes his bow   | (A)         | JUN      | 72       | New office holders   |       | JUL        | 25  | Industrial Development Certificate:                                   | ,           |            |     |
| TRS Model II and Tandy/General   |             |          | 120      | Says 'no' to merger talks with   |       |            |     | Government to suspend control .                                       | (N)         | FEB        | 12  |
| Valuations for takeover purposes                                       | (A)         | NOV      | 129      | Association  | (N)   | JUN        | 23  | Industrial Development Consultants                                    |             |            |     |
| — a response   | (C)         | SEP      | 22       | IFAC   |       |            |     | v Cooley  | (A)<br>(N)  | NOV<br>FEB | 104 |
| VisiCalc — a program for all   | 1-7         |          |          | New president  | (PB)  | ОСТ        | 13  | Industrial Members Committee:   | (14)        | PEB        | 12  |
| seasons  | (A)         | MAR      | 92       | Releases for exposure two  |       |            |     | Training in industry by Paddy   |             |            |     |
| HOMES A AND MURROWS D  |             |          |          | proposed international auditing  | (DD)  |            |     | Custis  | (O)         | NOV        | 134 |
| HOMER A. AND BURROWS R.  Dividends and the family company              | (A)         | NOV      | 75       | guidlines  | (PB)  | NOV        | 5   | Industrial Relations: Government                                      | (81)        |            | 24  |
| Investing in industrial buildings?                                     | (14)        | INCIA    | 15       | Ilersic J.: Indexing for inflation -                                   |       |            |     | proposals   | (N)         | FEB        | 21  |
| Brush up on Schedule A   | (A)         | JAN      | 57       | palliative or cure?  | (C)   | JUN        | 19  | INDUSTRIAL TRAINING BOARDS  |             |            |     |
| Reader's comment on article on   | (4.80)      |          |          | Illness in EEC countries   | (PB)  | MAR        | 8   | More to be wound up   |             | AUG        |     |
| back duty (October 1981 issue)   | (LE)        | FEB      | 38       | In defence of accounting research by                                   | CAN   |            | 117 | To be scrapped  | (N)         | JAN        | 17  |
| Revenue's Enquiry Branch, or how<br>the big guns line up               | (A)         | MAY      | 113      | C. W. Nobes  |       | AUG        |     | Inflation: Indexing for inflation -                                   |             |            |     |
| the organism up  | (/ 4)       | 1467.6.1 | ***      | musity rus gram  | (14)  | 102/514    | 136 | palliative or cure? by Professor                                      |             |            |     |
| Homes plan for expatriates   | (N)         |          | 26       | IN PRACTICE  |       |            |     | Jim Ilersic   | (C)         | JUN        | 19  |
| Hong Kong: 1982 Budget   | (PB)        | APR      | 11       | Estate agents accounts rules —   |       |            |     |   |             |            |     |
| Hope A.: Disclosure — where auditors are failing                       | (C)         | DEC      | 19       | what are the traps to look for? by<br>Desmond Wright                   | (A)   | MAY        | 111 | See also CCA: Knymer and Harlam                                       |             |            |     |
| Horses: Costing the sport of kings by                                  | (0)         | DEC      |          | In the ordinary course of business                                     | (11)  | 19175.1    | 111 | See also CCA: Keymer and Haslam<br>Difficult steps to negotiate —     |             |            |     |
| Paul Haigh   | (A)         | DEC      | 65       | - cautionary tales by Emile  |       |            |     | adjustments under SSAP 16 —   |             |            |     |
| Housing Associations: Accounting                                       | (DD)        |          |          | Woolf  | (A)   | AUG        | 131 | MWC by David Pendrill   | (A)         | JUN        | 77  |
| for depreciation   | (PB)        | MAR      | 5        | In the ordinary course of business                                     |       |            |     | Easing the CCA transition in value                                    |             |            |     |
| by Rob Gray and Bob Perks  | (A)         | APR      | 101      | cautionary tales — reader's comment                                    | (LF)  | NOV        | 45  | added statements by Brian   | (A)         | MAY        | 121 |
| How does the industrial co-operative                                   | (, -)       |          |          | Information — at your service! by                                      | (LL)  | 1407       | 40  | Rutherford  | (14)        | APR        |     |
| concept work? by Philip Modiano  | (A)         | MAR      | 70       | Emile Woolf  | (A)   | SEP        | 81  | Questionnaire - results of first                                      |             |            | -   |
| How does the industrial co-operative                                   | (LE)        |          | 53       | Rock on — but keep the books   |       |            |     | 1,000 replies   |             | MAY        |     |
| concept work? Reader's comment<br>How easy to hoodwink the auditor! by | (LE)        | JUL      | 52       | steady by Alex Lawrie  | (A)   | DEC        | 123 | Questionnaire — results   | (A)         | JUN        | 118 |
| Professor Stanley Cuthbert   | (A)         | MAR      | 136      | In the exam-room, say what you   |       |            |     | SSAP 16 — Indefensible stance by David Pendrill                       | (A)         | JUL        | 124 |
| How planning concentrated the minds                                    |             |          |          | mean, and mean what you say! by  |       |            |     | Stop it, we're killing the patient! by                                | (24)        | JUL        | 107 |
| at MK Group by George Burton .   | (A)         | JAN      | 65       | David Brearley   | (A)   | SEP        | 82  | Michael Greener   | (A)         | JAN        | 77  |
| How safe is your computer? by Ian                                      | (A)         | MAY      | 06       | In the ordinary course of business —                                   | (4)   |            | 121 | Stop it we're killing the patient by                                  |             |            | 101 |
| Douglas  | (14)        | MA       | 90)      | In the ordinary course of business —                                   | (A)   | AUG        | 131 | Michael Greener — comment .   | (A)         | DEC        | 106 |
| tered pension scheme by John G.  |             |          |          | cautionary tales — reader's  |       |            |     | Inflation and CCA: Opinions swing                                     |             |            |     |
| Bevan  | (A)         | MAR      | 144      | comment  |       | NOV        | 45  | in every direction - questionnaire                                    |             |            |     |
| How to get control in real-time  | (A)         | 4.00     | 126      | Income protection plan   |       | JAN        | 26  | results   | (A)         | JUN        | 118 |
| How to get your money's worth out                                      | (A)         | APR      | 120      | Incomes in and out of work Indefensible stance by David Pendrill       |       | AUG<br>JUL |     | Inflation factor in capital budgeting                                 | (4)         | 000        | 117 |
| of staff training by Aubrey St John                                    |             |          |          | Independent voice on the board by                                      | (14)  | JUL        | 124 | by Peter J. Clarke  | (A)         | OCT        | 117 |
| Price  | (A)         | JUL      | 136      | Bob Tricker  | (A)   | OCT        | 55  | — readers' comments   | (LE)        | DEC        | 46  |
| How to reduce your interest charges                                    | (470)       |          |          | Index-linked government stocks   | (PB)  | APR        | 5   | Inflation variance in planning by Mike                                |             |            |     |
| How well will you cope with the new                                    | (C)         | MAR      | 18       | INDEX I DIVED DEVELORS   |       |            |     | Harvey and Timothy Thompson .   | (A)         | MAY        | 132 |
| sick pay rules? by Martin Fairbairn                                    | (A)         | NOV      | 97       | Bond   | (N)   | LANI       | 26  | Inflation, company financing require-<br>ments and SSAP 16 by Michael |             |            |     |
| How 'nice' or 'nasty' can we afford to                                 | (/4)        | 1404     | ,,       | Readers' comments  |       | MAY        |     | Parry   | (A)         | NOV        | 68  |
| be?  | (L)         | JUN      | 1        | (LE) SEP 52  | (LE)  | OCT        | 46  | Information: At your service! by                                      | ()          |            | -   |
| Howard Tilly and Co: Country   | (81)        |          | 4.0      | Who gets what?   |       | OCT        | 46  | Emile Woolf   | (A)         |            | 81  |
| weekend  | (N)         | JAN      | 11       | Who pays?  | (LE)  | FEB        | 36  | Innes J.: Training by case study                                      | (A)         | SEP        | 118 |
| Ramsay 'misconceived'  | (N)         | NOV      | 26       | Indexing for Inflation: Palliative or                                  |       |            |     |   |             |            |     |
| Hughes A.: Open market for tax   | ()          |          |          | cure? by Professor Jim Hersic  | (C)   | JUN        | 19  | INSIDER DEALING   | (nn.        | 80.00      |     |
| losses and credits?  | (A)         | OCT      | 74       |  | ,     |            |     | Charge and case for trial First prosecution in England                | (PB)<br>(N) |            | 32  |
| Hundred Group of Chartered   | Orn         |          | 10       | INDIA  | 100   |            | 16  | . not prosecution in England  | (14)        | AFR        | 36  |
| Accountants: Report  | (N)<br>(LE) |          | 12<br>98 | Chartered accountant bridegrooms<br>Foreign companies' equity holdings |       | APR        | 16  | Named Allahory  |             |            |     |
| IAPC: Proposed international audit-                                    | (LL)        | JUL      | 20       | Restrictions eased for multi-  | (i.p) | OCT        | 4.1 | INSOLVENCY  Cork's new deal for trade suppliers                       |             |            |     |
| ing guideline issued - ED 13   |             |          |          | nationals (PB) JUN 13  | (PB)  | JUL        | 12  | by Richard Archer   | (A)         | AUG        | 94  |
| Analytical Review  | (PB)        | AUG      | 5        |  |       |            |     | Limit on debts increased  | (PB)        |            | 9   |
| TARK   |             |          |          | Indonesia: Foreign contractors   | (PB)  | MAY        | 13  | Narrowing the risk when your cust-                                    |             |            |     |
| Accounting for leases — IAS 17.  | (PB)        | SER      | 6        | Industrial accountant slams practice training                          | (N)   | NOV        | 26  | omer faces insolvency by Denis<br>Keenan                              | (A)         | ADD        | 79  |
| g itali.   | (. 0)       |          | 9        |  | (1.1) |            | 20  |   | (11)        | APR        | 10  |
|  |             |          |          |  |       |            |     |   |             |            |     |

| INSOLVENCY continued  |             |         | 1        | INSTITUTE continued   |            |       |          | INSTITUTE continued   |            |            |          |
|---|-------------|---------|----------|---|------------|-------|----------|---|------------|------------|----------|
| Narrowing the risk — readers'                                     | (I E)       | 4510    | 50       | Courses - expensive? Reader's                                   |            |       |          | Professional Development Services                               |            |            |          |
| comments(LE) MAY 52   | (LE)        | AUG     | 50       | Courses Department - London                                     | (LE)       | JUL   | 54       | - management buyouts and the                                    | (NI)       |            | 22       |
| INSOLVENCY LAW AND PRACTICE                                       |             |         |          | Courses Department — London<br>Society courses to merge         | (N)        | - 5/7 | 19       | accountant — conference   | (N)        | MAR        | 33       |
| Report of the Review Committee                                    |             |         |          | CPE or scrap heap — president's                                 | (- )       |       |          | Professional Development Services  — management study courses . | (N)        | APR        | 26       |
| (Cork Report)   | (PB)        | JUL     | 7        | warning   | (N)        |       | 26       |   | (14)       | MIK        | 20       |
| Report of Review Committee  |             |         |          | Democracy — motion at agm                                       | (N)        | JUL   | 23       | Professional Development Services  — Summer Conference          | (N)        | FEB        | 28       |
| (Cork Report) deadline for comments                               | (PB)        | SED     | 9        | Democracy motion — what follows?                                | (N)        | 1111  | 24       | Programme for Research (Bryan                                   | (1-)       | 1 6.0      |          |
|   | (11)        | SLI     | ,        | Determination of distributable                                  | (14)       | JUL   | 24       | Carsberg) (text)  | (O)        | MAY        | 70       |
| INSOLVENCY PRACTITIONERS ASSOCIATE                                |             |         |          | profits   | (O)        | OCT   | 123      | Programme for Research (Bryan                                   | (-)        |            |          |
| Challenge from new body   | (N)         |         |          | Determination of realised profits                               | (O)        | OCT   | 122      | Carsberg) — published   |            | MAY        |          |
| Exam results  | (N)<br>(PB) |         | 20<br>7  | Director of research — Professor                                | (4)        |       | 60       | Re-admission not effective                                      |            | APR<br>SEP | 24<br>28 |
|   | (1.2)       | DLC     | ,        | Bryan Carsberg by Kate Walton<br>Disciplinary Committee Reports | (A)        | MAY   | 08       | Re-admissions to membership                                     | (N)        | JAN        | 6        |
| Inspectors appointed to investigate                               | (8989)      |         |          | 18 August 1981  | (0)        | JAN   | 120      | (N) FEB 9   | (N)        | MAR        |          |
| Alexander Howden Group Inspectors appointed to investigate        | (PB)        | NOV     | 6        | 22 September 1981   | (O)        | FEB   | 70       | (N) APR 26  | (N)        | JUN        | 23       |
| map, cross appointed to investigate                               |             |         |          | 8 October 1981  | (O)<br>(O) | MAR   |          | (N) AUG 24  | (N)        | SEP        | 28       |
| INSPECTORS REPORTS  |             |         |          | 3 December 1981   | (0)        |       |          | (N) OCT 19  | (N)<br>(N) | NOV        |          |
| Cornhill Consolidated   | (N)         |         | 7        | 7 January 1982  | (O)        |       |          | Register of Management Consult-                                 | (1.4)      | DEC        | -        |
| Fees regulations  | (N)         | JAN     | 16       | 19 January 1982   | (O)        | JUN   | 94       | ancy Organisations  | (N)        | FEB        | 6        |
| Fourth City and Commercial  | (M)         |         | 20       | 16 February 1982  |            | JUN   | 94       | Relocation — why London or                                      | (9.8%)     |            |          |
| Investment Trust Norwest Holst                                    |             | MAR     | 30<br>20 | 4 March 1982  | (0)        |       | 49       | Milton Keynes?  | (LE)       | AUG        | 52       |
| Norwest Holst — no action   |             | AUG     | 7        | 25 May 1982   | (O)        |       |          | Cowton  | (N)        | JAN        | 11       |
| Orbit Holdings  | (N)         | FEB     | 10       | 22 June 1982  |            | NOV   |          | Research sub-committee -  | 4          |            |          |
| Peek Foods  | (N)         |         | 10       | 20 July 1982  |            | NOV   |          | pension cost reports  | (PB)       | MAR        | 5        |
| SI on fee for copies  | (PB)        | MAR     | 7        | 24 August 1982  | (O)        | DEC   | 142      | Rex Bush — new secretary (trusts)                               | (N)        | SEP        | 26       |
| I   | (14)        |         | 11       | Education and Training Director-                                |            |       |          | Small practitioners — alive and                                 | (91)       |            | 22       |
| Inspectors' Fees Install one-two-three major packages             | (N)         | JAN     | 16       | ate — report on future develop-                                 | OD         | JAN   | 5        | well  | (14)       | MAY        | 21       |
| at the same time? 'Just watch us!' by                             |             |         |          | ments of E & T  | (14)       | JAN   | 3        | ution on 'time-barred' students                                 | (N)        | FEB        | 9        |
| Stephanie Roche and Geoffrey                                      |             |         |          | engaged in industry, commerce                                   |            |       |          | Special meeting on time-barred                                  | 4.00       |            |          |
| Holmes  | (A)         | JAN     | 48       | and the public sector (text)                                    | (O)        | JUL   | 87       | students - plea turned down .                                   | (N)        | NOV        | 23       |
| INSTITUTE   |             |         |          | Ethics Committee — firm names                                   | (PB)       | JUN   | 4        | Special meeting on SSAP 16                                      | 71.5       |            |          |
| Advertising, publicity and unfair                                 |             |         |          | Ethics Committee — interpreta-<br>tional note — directories     | (PR)       | MAR   | 4        | (Keymer and Haslam)   | (L)        | JUL        | 1        |
| competition — the profession's                                    |             |         |          | Ethics Committee — to rule on                                   | (10)       | WLATE |          | Sponsor an animal plea from London Zoo                          | (N)        | SEP        | 28       |
| dilemma   | (N)         | DEC     | 23       | sponsoring animals  | (N)        | SEP   | 28       | Sponsors survey by David Gwilliam                               |            | JAN        | 11       |
| AGM — Eley's 'democracy'  | (3.7)       |         |          | Fellowship 1983   | (N)        | OCT   | 19       | Stained glass window — dedication                               |            | MAY        | 57       |
| motion goes flat  | (N)         | JUL     | 23       | Finance and General Purposes                                    |            |       |          | Student affairs monitor appointed                               | (N)        | NOV        | 25       |
| Alan Hardcastle is the new vice-<br>president                     | (N)         | III.    | 23       | Committee to decide on students' societies report               | (30)       | 1001  | 6        | Subscriptions and certificate fees                              | (21)       | 11.77      | 24       |
| Annual accounts and ED 29   |             | MAY     |          | Higher Basic Registrable Salary for                             | (14)       | JAN   | 6        | Summer Conference   |            | JUL<br>FEB | 24 28    |
| * * *   | (C)         | JUN     | 20       | students  | (N)        | SEP   | 26       | Summer Conference — report                                      |            |            |          |
| Annual church service   |             | MAY     |          | Interim comparison scheme                                       | (N)        | APR   |          | Survey of Published Accounts                                    |            |            |          |
| Appeal Committee 4 February 1982                                  | (O)         | MAY     | 94       | International Register  |            | OCT   |          | 1981-82   | (N)        | JAN        | 20       |
| Appeal Committee 4 March 1982 Appeal Committee 6 May 1982         |             | OCT     |          | John Hough to leave   | (N)        | AUG   | 23       | Survey of Published Accounts                                    | (80)       | rrn        | 22       |
| Appeal Committee 10 June 1982 .                                   |             | OCT     |          | pretation of ss 49 and 50.                                      |            |       |          | 1981-82 — it's a 'must' Survey of Published Accounts            | (14)       | FEB        | 23       |
| Appeal Committee 2 September                                      |             |         |          | Companies Act 1980  | (PB)       | JUN   | 8        | 1981-82 it's a 'must' — reader's                                |            |            |          |
| 1982  | (O)         | NOV     | 140      | Letter from Martin Read on inter-                               |            |       |          | comment   | (LE)       | OCT.       | 48       |
| Appointment service — disappoint-<br>ing — reader's comment       | (LE)        | COT     | 16       | pretation of ss 49 and 50 -                                     |            |       |          | Survey on governance  | (L)        | NOV        | 1        |
| Approved offices — go ahead                                       | (N)         | OCT     | 24       | reader's comment Library — at your service                      |            | DEC   |          | Technical director to return to                                 | (M)        | OCT        | 19       |
| Arms are correct  |             | MAR     |          | (O) APR 92  |            | JUN   |          | Deloitte's  | (14)       | OCT        | 19       |
| Authorised training offices plan .                                | (N)         |         | 26       | List of Members and Firms 1982/83                               |            | APR   | 26       | replaced  | (N)        | DEC        | 23       |
|   |             | MAY     |          | Martin Drake - Head of new                                      |            |       |          | Technical Services Department —                                 |            |            |          |
| Business Game for Sixth Formers                                   | (N)<br>(N)  | FEB     | 8 26     | Technical Activities  | (N)        |       | 9        | new assistant head — David                                      | (21)       |            | 25       |
| Business Game for Sixth Formers                                   | (14)        | ALK     | 20       | Max Harvey retires  | (N)<br>(N) | APR   | 26<br>26 | Atkinson  |            | JUL        | 25       |
| — finalists   | (N)         | JUN     | 22       | Members' Handbook — amend-                                      | (14)       | MIN   | 20       | Training in industry by Paddy                                   | (14)       | JAN        |          |
| CABA — help needed  | (N)         | APR     | 26       | ment on VAT errors  | (PB)       | SEP   | 4        | Custis  | (O)        | NOV        | 134      |
| CABA — plead 'reverse this  | (9.1)       |         |          | Milton Keynes — a brave move to a                               |            |       |          | Two new audio packages  | (N)        | FEB        | 8        |
| deficit'  | (N)         | JUN     | 22       | brave new world by S. Kear                                      | (A)        | APR   | 00       | Video on Budget and Finance Bill                                | (2000)     |            |          |
| CCA after the vote — the debate goes on                           | (N)         | SEP     | 25       | Milton Keynes — office contract                                 | (N1)       | NOV   | 2.4      | 1982  | (PB)       | JUN        | 14       |
| Cessation of membership   |             | APR     | 24       | awarded   | (14)       | MOA   | 24       | Walter Taylor — new secretary (finance)                         | (N)        | SEP        | 26       |
| (N) MAR 24  |             | DEC     | 136      | report  | (N)        | AUG   | 25       | Wine tasting  |            | MAR        |          |
| Changes in Company Law -  |             |         |          | Missing members   |            | JUL   |          |   | 4          |            |          |
| course available as package                                       | (PB)        | JUN     | 14       | More moves at Moorgate  |            | DEC   |          | Institute of Actuaries: Urge action on                          |            |            |          |
| Chartered Accountants Trust for<br>Education and Research Fellow- |             |         |          | New Council members   | (N)        | JUL   | 25       | retirement annuities  | (PB)       | ) MAR      | 4        |
| ship 1982   | (O)         | MAR     | 103      | New Council members — correction                                | (00)       | ) AUG | 23       | INSTITUTE OF TAXATION   |            |            |          |
| Christmas menu  |             | DEC     |          | New Secretary — John Warne                                      |            | AUG   |          | Exam results (N) MAR 26   | (N)        | OCT        | 20       |
| Coat of arms  | (N)         | MAY     | 21       | New Statement 18 - agencies                                     | (PB)       | MAY   | 4        | New vice-president  |            | AUG        |          |
| Coat of arms — correct  | (LE)        | MAR     | 50       | New tie with coat of arms                                       | (N)        | AUG   | 24       |   | 4.1        |            |          |
| Combined courses with London                                      | (31)        | 22.75.1 | 22       | New Training Standards Board .                                  |            | APR   |          | Institution of Professional Civil                               |            |            |          |
| Companies Act 1981 videotape .                                    | (N)<br>(N)  |         | 22       | Postal ballots  |            | MAY   |          | Servants: Grading plan under fire                               | (N)        | APR        | 32       |
| Company secretaries' study manual                                 | (PB)        |         | 14       | Practice Advisory Service                                       | (L)        | JUN   | 1        | Institutions in retreat or is that heresy? by Barbara Breakwell | (A)        | ADD        | 82       |
|   |             |         |          |   |            |       | 24       | mercay, by Darbara Dicakwell                                    | (14)       | MIK        | 04       |
| Computer audit conference   | (N)         | NOV     | 23       | head — Andrew Jenner  | (N)        | JUL   | 24       |   |            |            |          |
| Computer audit conference Council bye-elections 1982              | (N)         | JAN     | 6        | head — Andrew Jenner<br>Professional Development Services       | (N)        | JUL   | 24       | INSURANCE   |            |            |          |
| Computer audit conference   |             | JAN     | 6<br>24  |   |            | JAN   |          | INSURANCE 1982 Insurance Register Abbey Home Income Plan        |            | MAY        |          |

| INICALID A MCCC continued  |            |            |          | IND/FOTMENT  |            |            |          | INVESTMENT continued   |            |            |          |
|--|------------|------------|----------|--|------------|------------|----------|--|------------|------------|----------|
| INSURANCE continued  |            |            |          | INVESTMENT continued   |            |            |          | INVESTMENT continued   |            |            |          |
| Cautionary note on friendly society policies by Murray Cowles          | (A)        | DEC        | 122      | Alliance Building Society — index-<br>linked certificate             | (N)        | SEP        | 32       | Surveyors' 'agree it with client' fee                            | (N)        | MAY        | 28       |
| Compulsory — Law Society holds   | (14)       | DEC        | 1.00     | Barclays Bank loan scheme  |            | APR        | 22       | Timesharing  |            | APR        | 17       |
| commission on trust  | (N)        |            |          | Barclays premier card for high                                       |            |            |          | Transfer of Government securities                                |            | MAY        |          |
| DAS home owners' protection  | (N)        | AUG        | 33       | income earners   | (N)        |            | 30<br>28 | Unit trust year book   |            | OCT        |          |
| End of life assurance commission                                       | (N)        | NOV        | 32       | Barclays Premium Visa Card<br>Benefit of flexible savings plans .    | (N)        | MAY        | 29       | Unit trusts  |            | APR<br>JAN | 22<br>26 |
| agreement Equitable Life — low cost life cover                         |            | SEP        | 32       | Building societies — investment                                      | (14)       | 11.15      | 47       | Use and abuse of capital investment                              | (14)       | 37414      | 20       |
| Equity & Law reinvestment bond   |            | JUL        | 32       | limit  | (PB)       | DEC        | 7        | appraisal by John Clarke   | (A)        |            | 99       |
| Flexible savings plans   | (N)        | FEB        | 29       | Building societies — limits up                                       | (N)        | DEC        | 30       | USM share prices   | (R)        | AUG        | 104      |
| Insurance Brokers (Registration)                                       | (M)        |            | 17       | Building society merger mania goes                                   | (N)        | DEC        | 30       | Vanburgh Life — 'flexible'                                       | (NI)       | III Thi    | 30       |
| Act 1977   | (N)<br>(N) | JAN<br>FEB | 17<br>29 | Capital conversion plan  |            | MAY        |          | Zero coupon bonds  | (N)<br>(N) |            | 30       |
| Protection for loss of fee earnings                                    |            | FEB        | 29       | CCA — better figures in 1981   |            | NOV        |          | Zurich Life's revised plan                                       | (N)        |            |          |
| SI   | (N)        | FEB        | 22       | CGT — what the changes mean by                                       |            |            |          |  |            |            |          |
| Special schemes for members  | (N)        | JUN        | 21       | Robin Dunham   | (A)        | OCT        | 127      | IRA: Shoot Professor Perks                                       | (N)        |            | 32       |
| Vanbrugh Inheritance Trust   | (N)        | SEP        | 33       | Clearing banks defend industrial lending record                      | (N)        | APR        | 22       | Iran: Foreign corporations' taxes                                | (PB)       | AUG        | 13       |
| Integration: Association/ICMA -  |            |            |          | Commemorative medals — the   | ()         |            |          | IRELAND  |            |            |          |
| proposal   | (C)        | MAR        | 19       | risks and the rewards by J.  |            |            |          | 1982 Budget  | (PB)       | MAY        | 13       |
| Interest: How to reduce your charges                                   | (0)        |            | 10       | Pearson Andrew   | (A)        | APR        | 132      | Finance Bill   | (PB)       | OCT        | 11       |
| Interest on loan to buy foreign let                                    | (c)        | MAR        | 18       | Costing the sport of kings by Paul                                   | (A)        | DEC        | 65       | Finance Bill — unpopular tax pro-<br>posals dropped              | (PB)       | 19.19      | 10       |
| property disallowed  | (N)        | OCT        | 40       | Crusader Insurance 10 year gilt                                      | (14)       | DEC        | 00       | Irish Institute — exam results                                   | (N)        |            | 20       |
| Interest Relief for Companies -  |            |            |          | investment plan  | (N)        | JUN        | 28       | Irish Institute - new office holders                             | (N)        |            | 25       |
| Institute audio package  | (N)        | FEB        | 8        | Dealing in securities  |            | MAR        | 9        | Restructuring the tax system —                                   |            |            |          |
| Interim Financial Reporting: Prag-<br>matic approach by Peter Holgate. | (C)        | 93.13      | 10       | Directors' pension scheme  | (N)        | DEC        | 32       | Ireland shows the way by Cedric                                  | (A)        | EED        | 120      |
| matic approach by reter riorgate.                                      | (C)        | JUL        | 19       | Employee share schemes — the way ahead? by George Burton.            | (A)        | NOV        | 62       | Sandford and Michael O'Higgins<br>Shows the way in tax reform by | (14)       | FEB        | 120      |
| INTERIM REPORTS  |            |            |          | Expatriate Survival Kit  | (N)        |            | 30       | Cedric Sandford  | (C)        | SEP        | 18       |
| Draft Guidance Notes - CCA in  |            |            |          | Extra finance for ECSC jobs  |            |            |          | Students' plea for reasonable pay                                |            | MAY        | 24       |
| interim reports (text)   | (O)        | JUL        | 100      | scheme   | (N)        |            | 30       | Unification talks break down                                     | (N)        | FEB        | 8        |
| Draft Guidance Notes — CCA in interim reports — correction .           | (CO)       | ) AUG      | 2        | Fees protection plan Fidelity offers portfolio manage-               | (N)        | FEB        | 29       | Is your company cashing in intern-                               |            |            |          |
| EEC Directive  |            | FEB        | 22       | ment service   | (N)        | OCT        | 24       | ationally? by Graham Bond, Peter                                 |            |            |          |
|  |            |            |          | Financial futures - the new  | (- )       |            |          | Burnham and Stewart Lamond .                                     | (A)        | SEP        | 68       |
| Interim Statements: Guidance on  | (mm)       |            |          | London market by John Mullett  | (C)        | SEP        | 23       | Isle of Man: More stringent banking                              |            |            |          |
| CCA  | (PB)       | JUN        | 5        | Financial futures — guidance on                                      | (N)        | DEC        | 32       | rules  | (PB)       |            | 11       |
| technic of the South Bank — 11th                                       |            |            |          | accounting and internal control<br>Florida beckons British business. |            | DEC        | 32       | Israel: Exams in London  | (14)       | MAR        | 26       |
| course   | (N)        | FEB        | 12       | Fresh look at some CTT plans   |            | JUN        | 30       | J.F  | (A)        | MAY        | 54       |
|  |            |            |          | Glittering prizes of '82   | (N)        | JAN        | 24       | It has not been easy at Anglia by                                | ` '        |            |          |
| More for Congress peso   |            | JUL        | 28       | Granny bonds — extra return  | (N)        | DEC        | 30       | Stephanie Roche and Geoffrey                                     | (4)        |            | 17       |
| Preregistration completed for  | (14)       | JUL        | 20       | Gulf between actuaries and accountants                               | (N)        | MAR        | 22       | Holmes   | (A)        | JUN        | 6/       |
| XIIth Congress   | (N)        | FEB        | 9        | Hill Samuel International Currency                                   | ()         |            |          | ITALY  |            |            |          |
| Report by Geoffrey Holmes  | (N)        | NOV        | 22       | Fund   | (N)        |            | 30       | Foreign loan interest withholding                                |            |            |          |
| INTERNATIONAL EDS  |            |            |          | HK Japan Trust   | (N)<br>(N) | NOV        | 32<br>26 | Tax shares   |            | FEB        | 18<br>14 |
| 14 — Other information in  |            |            |          | Income protection plan Index-linked gilts neglected                  |            | NOV        | 30       | Tax charges  | (FB)       | ) SEP      | 1-0      |
| Documents Containing Audited   |            |            |          | Institutions in retreat or is that                                   | ()         |            |          | J.F.   |            |            |          |
| Financial Statements   | (PB)       | NOV        | 5        | heresy? by Barbara Breakwell   | (A)        | APR        | 82       | Accountant on holiday  |            | AUG        |          |
| 15 — Auditing in an EDP Environ-<br>ment                               | (PR        | ) NOV      | 5        | Interest on older National Savings                                   | (M)        | DEC        | 22       | Breaking through the diffidence .                                |            | MAR        |          |
| 23 — Accounting for the Effects of                                     | (FD)       | NOV        | 3        | Certificates   | (14)       | DEC        | 34       | Feeling at home in Italy It breaks our heart to lose you         | (A)        | FEB        |          |
| Changes in Foreign Exchange  |            |            |          | position   | (N)        | SEP        | 32       | Nothing new under the Rising Sun                                 |            | OCT        |          |
| Rates  | (PB)       | APR        | 12       | Life policies guide  | (N)        | FEB        | 29       | Of very personal computing                                       |            | JUN        |          |
| 24 — Capitalisation of Borrowing                                       | (DD)       | DEC        | 5        | London and Manchester Assurance                                      | ON         |            | 22       | Roy of the Receivers   |            | JUL        |          |
| Costs  | (FB)       | DEC        | 3        | to 'top up' building society loans<br>MENCAP launches unit trust     | (N)<br>(N) | APR<br>MAY | 22<br>28 | Try a little escapism  | (A)        | SEP        | 54<br>56 |
| INTERNATIONAL FINANCE  |            |            |          | Merchant Investors — capital and                                     | ()         | 1922-6-1   | 20       | Well, why be so modest?  |            | NOV        |          |
| Borrowing abroad - the tax prob-                                       |            |            |          | income bond  | (N)        | JUN        | 30       | World Cup fever  | (A)        | APR        | 46       |
| lems by Jill Pagan   | (A)        | SEP        | 72       | Mining shares — time to buy?   | (N)        | OCT        | 26       | Year-end rites and all that                                      | (A)        | DEC        | 131      |
| Is your company cashing in inter-<br>nationally? by Graham Bond,       |            |            |          | National Savings — new income bond                                   | (N)        | CED        | 33       | J.P. Company Registrations & Co                                  |            |            |          |
| Peter Burnham and Stewart  |            |            |          | New investors deterred by restric-                                   | (14)       | SEI        | 33       | Ltd: Two new services  | (N)        | FEB        | 12       |
| Lamond   | (A)        | SEP        | 68       | tive legislation says CCAB   | (PB)       | MAR        | 4        | Jacob K.: Why we must be free to                                 |            |            |          |
| Profit over principle — the dark                                       |            |            |          | New multicurrency service  |            | MAY        | 28       | control our own destiny  | (A)        | MAR        | 114      |
| side of banking by Stephen Kear  | (A)        | SEP        | 64       | No tax please — we're Americans<br>Nothing so crude as a tip         | (N)<br>(N) | DEC<br>SEP | 30<br>33 |  |            |            |          |
|  |            |            |          | Pension funds — plea for better use                                  | (14)       | SEP        | 33       | JAPAN  |            |            |          |
| International Fund Selection Service                                   | (N)        | MAI        | 22       | of assets  | (N)        | JUN        | 28       | Closure of tax loopholes deferred                                | (PB        | ) SEP      | 14       |
| Interpreting Special Commissioners'                                    |            |            |          | Pension fund survey  | (N)        | MAR        |          | HK Japan Trust   |            | NOV        |          |
| decisions  | (C)        | MA         | R 19     | Pension loans facility   |            | MAR        |          | Zero coupon bonds  | (PB        | ) MAY      | 13       |
| Invalid care allowance — earnings limits increased                     | (PB        | ) DEC      | 7        | Portfolio management   | (N)        | APR        | 22       | Jeb Fasteners: Appeal dismissed                                  | (PB        | ) AUC      | 6        |
| Investing in industrial buildings?                                     |            | ,          |          | Act  | (N)        | APR        | 22       | Jenner A.: PAS first head  |            | JUL        |          |
| Brush up on Schedule A by Arnold                                       |            |            |          | Protection for building society                                      | ()         |            |          |  |            |            |          |
| Homer and Rita Burrows   | (A)        | JAN        | 57       | investors  |            | JUN        | 28       |  |            |            |          |
| INVESTMENT   |            |            |          | Pru's new travel policy  |            | FEB<br>MAR | 29       | JERSEY Insurance companies allowed in .                          | (bp        | ) NOV      | 11       |
| Abbey Commodity and Energy   |            |            |          | Save & Prosper Group — new   | (I.B)      | MAR        | 0        | Laker aircraft proceeds  |            | ) DEC      |          |
| Trust  |            | AUG        |          | multicurrency reserve fund   |            | JUN        | 28       | Stype Investments (Jersey) Ltd .                                 |            | JAN        |          |
| Abbey National mortgages   |            | APR        | 22       | SAYE   |            | AUG        |          | Ich Belener C. L.  |            |            |          |
| Accountants and stockbrokers can<br>be friends by Francis Kinsman.     |            | MAI        | R 120    | Service for expatriates  | (N)<br>(N) | MAR        |          | Job Release Scheme: More pay for early retirement                |            | ) APR      | 7        |
| ,  | ()         |            |          | employee ponaron plan  | (14)       | - NEW      | 22       | saily remember   | (1.1)      | , Ark      | ,        |
|  |            |            |          |  |            |            |          |  |            |            |          |

|  |            |        |      |  |             |            |          | LAW continued   |          |            |    |
|--|------------|--------|------|--|-------------|------------|----------|---|----------|------------|----|
| JOINT DISCIPLINARY SCHEME  |            |        |      | KEYMER AND HASLAM                                      |             |            |          | Companies — SI  | (N)      | EAN        | 17 |
| Gilgate Holdings inquiry   | (N)        | APR    | 24   | Accounting Standards Committee                         |             |            |          | (N) FEB 22  | (PB)     |            | 8  |
| Inquiry on Harry Landy   |            | FEB    | 6    | keeping a close watch on CCA.                          | (C)         | SEP        | 20       | (PB) MAY 11   | (PB)     |            | 6  |
| Inquiry on conduct of members in                                     | (31)       |        | 7    | CCA after the vote — the debate                        | (37)        |            | 25       | . (PB) SEP 7  | (PB)     |            | 5  |
| affairs of Cornhill — findings                                       | (N)<br>(N) | APR    | 23   | Challenge CCA  | (N)<br>(N)  | SEP        | 25<br>32 | Companies Act 1981  | (PB)     | JUN        | 6  |
| Inquiry into Movitex Ltd —   | ()         | 740 00 | 20   | DoT response   | (PB)        |            | 4        | Regulations 1981  | (N)      | FEB        | 21 |
| findings   | (N)        | JUL    | 25   | Line up new Institute targets                          | (N)         |            | 25       | Company law — directives,                                 | ()       | -          | -  |
| Keeping the house in order by Lord                                   | (6)        |        |      | Put pressure on CCA                                    | (N)         | JUN        | 22       | regulations, convention                                   | (C)      | MAR        | 13 |
| Benson   |            | AUG    | 17   | Special meeting on SSAP 16 —                           | (DD)        | 17.17      | 4        | Computer network proposed for                             | (DD)     | A1/041     | 7  |
| Report on Alfreton Building  | (L)        | JUN    |      | Institute opposition                                   | (PB)<br>(L) |            | 1        | Social security system                                    | (PB)     |            | 7  |
| Society  | (N)        | AUG    | 23   | Special meeting on SSAP 16 -                           | (-)         |            |          | Consumer credit — SI                                      | (PB)     |            | 5  |
| Statement  | (N)        | JAN    | 5    | result of vote   | (N)         | SEP        | 26       | Consumer Credit Act 1974 -                                |          |            |    |
| Statement — Robson Rhodes  | (21)       |        | 9    | Standard's not for ditching                            | (L)         | AUG        | 1        | changes   | (PB)     | SEP        | 9  |
| comment  | (14)       | JAN    | 9    | Kidson: National assembly                              | (N)         | IAN        | 11       | Cork Report — implementation uncertain                    | (N)      | TAN        | 16 |
| Jolliffe Cork: Thornton Baker merge                                  | (N)        | JAN    | 7    | Kina Holdings: Inquiry                                 | (N)         | APR        | 23       | Cork's new deal for trade suppliers                       | (14)     | JAN        | 10 |
|  | . ,        |        |      | Kinsman F.: Accountants and stock-                     | 4           |            |          | by Richard Archer   | (A)      | AUG        | 94 |
| JONES R.   |            |        |      | brokers can be friends                                 | (C)         | MAR        | 120      | County Courts Act 1959                                    | (N)      | JAN        | 17 |
| Post-Ramsay tax planning   | (C)        | OCT    | 16   | Kogan L.: Looking beyond funda-                        | 141         |            | 106      | Currency Bill   |          | MAR        | 8  |
| 'Pre-Green' budget — a bumper  | (0)        | oci    | 10   | mentals in management accounting                       | (A)         | MAY        | 100      | Customs and Excise — SI Dangerous Substances (Convey-     | (PB)     | DEC        | 6  |
| FA 1983  | (C)        | NOV    | 13   | LAFFERTY M.  |             |            |          | ance by Road in Road Tankers                              |          |            |    |
|  |            |        |      | Bulletin enters with 'exclusive'                       | (N)         | NOV        | 28       | and Tank Containers) Regula-                              |          |            |    |
| Jordan: Income tax changes   | (N)        | FEB    | 18   | Evidence to House of Lords Com-                        |             |            |          | tions 1981  | (PB)     | JUL        | 8  |
| Judgement debts — County Court .                                     | (N)        | JAN    | 17   | mittee on draft EEC Directive on                       | (NI)        | EAN        | 9        | Datacall Ltd — action fails                               | (N)      |            | 21 |
| Judicial clampdown on avoidance .  Judicial clampdown on avoidance — | (14)       | FEB    | 14   | accounts of banks Launches 'The Accounting Bul-        | (N)         | JAN        | 9        | Dates of commencement                                     | (PB)     | JUL        | 7  |
| correction   | (CO        | ) MAR  | 11   | letin'   | (N)         | JUL        | 26       | Directors service contracts — take-<br>over rules amended | (PB)     | NOW        | 6  |
| Just how hard-hit by recession? by                                   |            |        |      |  | , ,         |            |          | Disablement (Prohibition of Un-                           | (11)     | NOV        | U  |
| Stephen Lyne   | (A)        | JUL    | 120  | Laker Airways: Cash flow truth by                      |             |            |          | justifiable Discrimination) Bill                          | (PB)     | DEC        | 6  |
| Just how hard-hit by recession?                                      | (IF)       |        | 40   | Professor Tom Lee                                      | (A)         | JUN        | 115      | Disclosure by banks — call for a                          | (mm)     |            |    |
| Reader's comment   | (LE)       | DEC    | 48   | Lamond S.: Is your company cashing in internationally? | (A)         | SEP        | 68       | tougher directive   | (PB)     | MAR        | 8  |
|  |            |        |      | in mediationary  | (14)        | JLI        | 00       | Draft Directive establishing employee information and     |          |            |    |
| KEARS.   |            |        |      | LAND   |             |            |          | consultation procedures                                   |          |            |    |
| Energy management and the  |            |        |      | Current cost accounting down on                        |             |            |          | (Vredeling)   | (PB)     | MAY        | 12 |
| spectre of the middleman   | (A)        | NOV    | 51   | the farm by Robin Gray and                             |             |            | ***      | Draft directive on protection for                         |          |            | _  |
| Golden promise — profit maybe,                                       | (C)        | MAY    | 17   | Ratan Engineer   | (A)         | MAY        | 60       | temporary workers   | (PB)     | AUG        | 8  |
| loss never   | (0)        | MAI    | 1/   | (Forestry) by Charles Woosnam                          | (A)         | MAY        | 64       | Draft, Companies (Accounts and Audit) Regulations 1982    | (PB)     | CED        | 8  |
| colossus?  | (A)        | OCT    | 93   | Growth investment of the future?                       | (10)        | 1482-6 8   | 04       | Draft Trade Marks (Amendment)                             | (10)     | SEF        | 0  |
| Milton Keynes — a brave move to                                      | ()         |        |      | Reader's comment                                       | (LE         | AUG        | 52       | Rules 1982  | (PB)     | MAR        | 8  |
| a brave new world  |            | APR    | 66   | Should you let your clients invest                     |             |            |          | EEC Third Directive on mergers —                          |          |            |    |
| New fuels — the craze for power .                                    | (A)        | NOV    | 48   | in a farm?   | (A)         | MAY        | 58       | DoT consults on implementation                            | (PB)     | SEP        | 6  |
| Personal pensions — what price dignity in the sunset years?          | (A)        | OCT    | 120  | Landy H.: Committee of Inquiry                         | (N)         | FEB        | 6        | Employers' Guide to Statutory Sick Pay — booklet          | (PR)     | AUG        | 8  |
| Private education — paying for a                                     | (14)       | OCI    | 127  | Laughlin R.C.: Throwing open the                       | (14)        | PED        | U        | Employment — SIs (PB) APR 8                               |          | AUG        | 6  |
| civilised end-product  | (A)        | NOV    | 143  | ASC — problems and prospects .                         | (A)         | NOV        | 98       | Employment and Training Act                               | , , ,    |            |    |
| Private medicine — Phoenix from                                      | (470)      |        |      |  |             |            |          | 1981 — SI   |          | APR        | 7  |
| Profit over principle — the dark                                     | (C)        | DEC    | 16   | LAW  |             |            |          | Employment Bill . (PB) APR 7                              |          | MAY        | 10 |
| side of banking  | (A)        | SEP    | 64   | Accounting requirements of the                         | (P) (P)     |            |          | .(PB) JUN 5<br>.(PB) AUG 6                                |          | JUL<br>SEP | 6  |
| Role of the small business in  | (10)       | JLI    | 0-4  | Companies Act 1981                                     |             | APR        | 7        | .(PB) OCT 5   |          | ) NOV      | 5  |
| industry   | (A)        | MAR    | 54   | Administration of Justice Bill (PB) JUL 6              |             | JUN<br>AUG |          |   | Common S | DEC        | 5  |
| Shipping — barnacled, but bailing                                    | (4)        |        |      | (PB) SEP 7   |             | OCT        |          | Employment Bill - consultation                            |          |            |    |
| out of trouble   | (A)        | AUG    | 50   | (PB) NOV 5   | (PB         | DEC        |          | over Tebbitt Bill   | (PB)     | SEP        | 4  |
| 'Phase out the subsidies'  | (A)        | AUG    | 61   | Advances to cover expenses                             | (N)         | rEB        | 21       | Employment Protection (Variation of Limits) Order 1981    | (N)      | EED        | 22 |
| Shipping — the union's view —  | ()         |        |      | Audit (Recommended Fees) Reg-<br>ulations 1982         | (DD         | ) JUN      | 7        | Equal Pay Act — fails to meet                             | (14)     | LLD        | -  |
| 'Outlaw the maritime Mafia' .  |            | AUG    |      | Auditor and ignorance of the law by                    | (1.0        | ) JUN      | ,        | requirements  | (PB)     | AUG        | 8  |
| Slow motion in the film industry .                                   | (A)        | JUN    | 50   | Denis Keenan   | (C)         | DEC        | 20       | Equal Pay Act to be amended                               | (PB)     | NOV        | 6  |
| Smokers — butt of vengeance in today's society                       | (C)        | JUL    | 21   | Authorised share capital                               | (R)         | SEP        | 125      | Estate Agents (Accounts) Regul-<br>ations 1981 — SI       | (PD)     | 27.72      | 5  |
| today a society  | (0)        | JUL    | 61   | Banking Act 1979—SI                                    |             | ) APR      |          | Estate Agents — SI  |          |            | 17 |
|  |            |        |      | Bankruptcy — SI .(N) FEB 22                            |             | ) JUN      |          | Exchange control — SI                                     |          | DEC        | 6  |
| KEENAN D.  |            |        |      | . (PB) SEP 7   |             | 000        |          | Excise Duties (Deferred Payment)                          |          |            |    |
| Assessment of NIC on director's                                      | (0)        |        | 16   | Building Societies — SI (PB) AUG 6                     |             | ) APR      |          | Regulations 1982  | (PB)     |            | 11 |
| Auditor and ignorance of the law                                     | (C)        | APR    |      | Building societies and consumer                        | 10.20       | , 00.      |          | Executors — SI  |          | JUN        | 11 |
| Fiduciary duties and questions of                                    | (0)        | DEC    | 20   | credit   | (PB         | ) SEP      | 8        | Executors and Trustees — SI Export guarantees             |          | MAY        | 11 |
| comparability  | (A)        | NOV    | 102  | Business names and company                             | -           |            | _        | Export guarantees — SI                                    | (PB)     |            | 6  |
| Narrowing the risk when your   | (4)        |        | 2000 | names — commencement order                             |             | ) MAI      |          | Fair wages resolution — motion to                         | , -,     |            |    |
| Narrowing the risk — readers'  | (A)        | APR    | 78   | Capital Gains Tax — SI                                 | (PB         | ) JUL      | 6        | set aside   | (PB)     | NOV        | 5  |
| comments (LE) MAY 52   | (LE        | ) AUG  | 50   | Civil Jurisdiction and Judgements Bill                 | (N)         | JAN        | 16       | First Aid and the employer - new                          |          |            |    |
| Special problems with cheques  |            | JUN    |      | Co-ownership of matrimonial home                       | (1.1)       |            | 10       | legal requirements  | (C)      | AUG        | 18 |
| Winning the 'battle of forms'  |            | MAY    |      | should be clarified                                    | (PE         | NOV        | / 6      | First Aid at Work — Health and Safety Regulations         | (PB)     | 11.27      | 5  |
| Winning the 'battle of forms' -                                      | (00        |        | -    | Companies (Accounts and Audit)                         |             |            |          | Foreign Compensation (Czechos-                            | (I D)    | JUL        | 3  |
| correction   | (CO        | ) JUN  | 2    | Regulations 1982 — draft                               | (PD         | ) AUG      | 3 7      | lavakia) Order 1982                                       | (PB)     | ост        | 8  |
| Keeping the House in Order: JDS by                                   |            |        |      | Companie (Accounts and Audit)                          | (LD         | , AU       |          | Forfeiture Bill   |          | DEC        | 6  |
| Lord Benson  |            | AUG    |      | Regulations 1982 — SI                                  | (PB         | ) NO       | / 5      | Franking - Government to                                  |          |            |    |
| Keeping track of time by Tony Myers                                  |            | NOV    |      | Companies (Inspectors' Reports)                        | 12.41       |            | 4-       | legislate   |          | DEC        | 6  |
| Kenya: Budget  | (PB)       | OCT    | 11   | (Fees) Regulations 1981                                | (N)         | JAN        | 16       | Friendly societies — SI                                   | (PB)     | DEC        | 6  |

| E. | AW continued   |        |      |         | LAW continued  |               |         |          |  |                    |       |               |
|----|--|--------|------|---------|--|---------------|---------|----------|--|--------------------|-------|---------------|
|    | Government Stock (Amendment)   | (DD)   |      |         | Pensions — Si  | (PB) J        | IUL     | 7        | Layman's guide to accountancy —  |                    |       |               |
|    | Bill — SI  | (PB)   | SEP  | 8       | Protection of Trading Interests Act                                | /DDV -        |         | 0        | help needed  | (LE)               | DEC   | 48            |
|    | Government Stock (Amend-   |        |      |         | Public lending right — SI  | (PB) s        |         | 8        | Leader: December 1981 — reader's comment   | (TE)               | MAR   | 40            |
|    | ment) Regs 1982  | (PB)   | MAY  | 11      | Qualified audit reports  | (R) I         |         |          | Comment of the state of the sta | (LE)               | MAK   | 40            |
|    | Health and Safety (First Aid)  |        |      |         | Queen's Speech to Parliament                                       | (PB) 1        |         | 5        |  |                    |       |               |
|    | Regulations — SI   | (PB)   | JUL  | 5       | Racial discrimination  | (N) (         | OCT     | 21       |  |                    |       |               |
|    | Health and Safety at Work  | (DD)   |      |         | Reading of auditors' report at agm                                 | (R) (         | OCT     | 109      | LEASING  |                    |       |               |
|    | Regulations  | (PB)   | AUG  | 8       | Reliance by investors on the                                       |               |         |          | Accounting standards and the   |                    |       |               |
|    | Aid and the employer — new   |        |      |         | auditors' report — a Scottish                                      | (DD)          |         | 5        | property investment company by   |                    |       |               |
|    | legal requirements   | (C)    | AUG  | 18      | Relief from Forfeiture Bill  | (PB) J        |         | 7        | Philip Sober   | 3 45               | APR   | 56            |
|    | Health and Safety Standards  |        |      |         | Reregistration under Companies                                     | (12)          | re.e.   | ,        | Accounting standards and property investment company   |                    |       |               |
|    | reviewed   | (PB)   | NOV  | 6       | Act 1980   | (PB) 8        | MAR     | 6        | — reply by Stephen Turk  | (A)                | JUL   | 126           |
|    | Hire purchase — SI   | (PB)   |      | 6       | Review of Investor Protection by                                   |               |         |          | Accounting standards and the   | (14)               | 100   | ****          |
|    | Hire purchase controls removed .                                     | (PB)   |      | 9       | Gower  | (PB) !        | MAR     | 6        | property investment company  |                    |       |               |
|    | Housing associations — SI  | (PB)   |      | 8       | Right to second resolution   | (R)           |         | 90       | - reader's comment   | (LE)               | SEP   | 50            |
|    | Housing Benefits Regulations 1982<br>How well will you cope with the | (PB)   | SEP  | 9       | Safety — SI  | (PB)          |         | 6        | Agricultural leasing   |                    | NOV   | 32            |
|    | new sick pay rules? by Martin  |        |      |         | Savings — SI (PB) NOV 5  | (PB)          |         | 6        | Cars by David Bevan  |                    | JAN   | 89            |
|    | Fairbairn  | (A)    | NOV  | 97      | Separation of reserves   | (PB) (R)      |         | 6<br>109 | DCF — reader's comment ED — public hearings  |                    | APR   | 50            |
|    | Industrial Development Bill  | (PB)   |      | 7       | Shops (Amendment) Bill   | (PB)          |         | 6        | ED 29 angers ELA   |                    | MAR   | 5             |
|    | Industrial relations — Government                                    |        |      |         | Shops Bill (PB) JUN 7  | (PB)          |         | 6        | Is a form of gearing   |                    | JUN   | 20            |
|    | proposals  | (N)    |      | 21      | Sick pay — SI (PB) SEP 8   | (PB)          | DEC     | 6        | Leasehold Reform Bill  |                    | JUN   | 6             |
|    | Industry and commerce — order .                                      | (PB)   |      | 8       | Sickness benefit and sick pay rules                                | (PB) .        | JUL     | 5        | What ED 29 means to the lessee by  | ,,                 |       |               |
|    | Industry Bill  | (PB)   |      | 7       | Sickness claims  | (N) I         | FEB     | 20       | Richard Speyer   | (A)                | JAN   | 112           |
|    | Insolvent company  | (N)    | OCT  | 16      | Social Security (Medical Evidence,                                 |               |         |          |  |                    |       |               |
|    | Inspectors Reports — fee — SI  | (PB)   |      | 7       | Claims and Payments) Amend-  | (DD)          |         | -        | Lee T.: Laker Airways — the cash   |                    |       |               |
|    | Insurance — SI (N) FEB 22  |        | MAY  |         | ments Regulations 1982 Social Security — SI                        | (PB)          |         | 7        | flow truth   |                    |       | 115           |
|    | Insurance Brokers (Registration                                      | (10)   | MAL  | 12      | Social Security and Housing  | (PB) .<br>(N) |         | 7 22     | Leicestercard: Success Let's all get our hands dirty   | (N)                | JUN   | 28            |
|    | Act) 1977  | (N)    | JAN  | 17      | Benefits Bill (N) JAN 17   | (PB)          |         | 11       | Let's all get our hands dirty —  | (L)                | SEP   | 1             |
|    | Insurance Companies Bill   |        | AUG  | 7       | (PB) APR 8   | (PB)          |         | 6        | reader's comment   | (LE)               | DEC   | 46            |
|    | Interim reports — EEC Directive                                      |        |      |         | (PB) JUN 6   | (PB)          | AUG     | 6        | Letter is a circular   |                    | MAR   |               |
|    | on way   | (N)    | FEB  | 22      | Social security payments — SI                                      | PB)           | NOV     | 5        | Lewis P.: Steering Bestobell into  | ,                  |       |               |
|    | Invalid care allowance — earnings                                    | (DD)   |      | -       | Social Security Regions —  |               |         |          | profit by Robin Dunham   | (A)                | FEB   | 76            |
|    | Job release scheme — SI  | (PB)   |      | 7       | reorganisation   | (PB)          |         | 9        | Library choice for Companies Act   |                    |       |               |
|    | Judgement debts — SI   | (PB)   |      | 6       | Stock Transfer Bill  | (N)           | MAY     | 28       | 1981 by Geoffrey Holmes  | (C)                | MAR   | 17            |
|    | Judgements — SI  | (PB)   |      | 6       | accounts   | (PB)          | MAR     | 8        | LICENSED DE LEDOS DE LE  |                    |       |               |
|    | LCCI launches business names   | (12)   | DEC  | O       | Supplementary benefit claims by                                    | (, 1)         | (41/416 | 0        | CCAR concern   | (DD)               | DEC   | 4             |
|    | registry   | (PB)   | APR  | 7       | post ,   | (PB)          | OCT     | 6        | CCAB concern   | (FB)               | DEC   | 4             |
|    | Leasehold Reform Bill  | (PB)   | JUN  | 6       | Supply of Goods and Services Bill                                  | (PB)          | JUN     | 6        | CCAB   | (PB)               | ILIN  | 4             |
|    |  | (PB)   |      | 5       | Supply of Goods and Services Act                                   | (PB)          |         | 6        | Revision   |                    | MAR   |               |
|    | Legal aid and advice — SI  |        | MAY  | 12      | Takeovers — rules amended  | (PB)          | MAY     | 12       |  |                    |       |               |
|    | Licensed dealers rules — revision                                    | (PB)   | MAR  | 6       | Takeovers and substantial acquisi-<br>tions — tighter rules        | (PB)          | MAD     | 0        | Life Assurance: Change of life or lives  |                    |       |               |
|    | Licensed Dealers in Securities —                                     |        |      |         | Trade Descriptions (Amendment)                                     | (FD)          | MAR     | 8        | assured  | (PB)               | MAY   | 6             |
|    | draft rules and regulations pro-<br>posed to be made                 | (PB)   | NOV  | 5       | Bill (PB) JUL 7  | (PB)          | DEC     | 6        | Life Assurance and Financial   |                    |       |               |
|    | Local audit scale changes — DoT                                      | (1 13) | INCH | 2       | Trade Unions — SI (PB) SEP 8                                       | (PB)          |         | 6        | Planning   | (N)                | FEB   | 29            |
|    | seeks comments   | (PB)   | MAR  | 8       | Trade unions - SI - ballot scheme                                  |               |         |          | LIPPE  |                    |       |               |
|    | Local authority audit changes  | (PB)   |      | 9       | extended   | (PB)          | DEC     | 7        | Guidance on accounting and   |                    |       |               |
|    | Local Government (No 2) Bill   | (PB)   | MAR  | 7       | Transfer to inner reserves   | (PB)          | MAR     | 8        | internal control   | (NI)               | DEC   | 22            |
|    | (PB) APR 7   | (PB)   | MAY  | 10      | Transport Bill   | (PR)          |         | 9        | No zero rating   | (PB)               |       | 9             |
|    | (PB) JUN 5   | (PB)   | JUL  | 6       | Trustees — SI  | (N)           |         | 22       | Tax position clarified   |                    | NOV   | 8             |
|    | (PB) AUG 6   | (PB)   |      | 6       | Trustees investments — SI United States — Court ruling limits      | (PR)          | OCT     | 6        |  | , ,                |       |               |
|    |  | (PB)   |      | 7       | accountants' liability   | (PB)          | HIM     | 7        | Limited partnership with the best of   |                    |       |               |
|    | Local Government Finance Bill .                                      | (N)    | JAN  | 17      | US company jurisdiction  | (N)           |         | 20       | two worlds by Caroline Pugh, Allan   |                    |       |               |
|    | Local Government Finance (No 2) Bill — CIPFA paper                   | (NI)   | cen  | 9       | US investors challenge Rank share                                  |               |         |          | Blake and Pichard Gownes<br>Limited partnership with the best of   | (A)                | MAY   | 83            |
|    | Local Government Finance (No 2)                                      | (N)    | LEB  | ,       | issue  | (N)           |         | 21       | two worlds — reader's comment .  | (LE)               | 11.11 | 52            |
|    | Bill   | (N)    | FEB  | 22      | Value-for-money auditing   | (PB)          |         | 5        | Listed Companies Directive from  | (22)               | JUL   | 04            |
|    | Local Government Finance Act   | ,      |      |         | White Paper on Computer Privcy<br>White paper on data protection . | (PB)          |         | 7        | EEC  | (PB)               | NOV   | 7             |
|    | 1982   | (PB)   | OCT  | 5       | Winning the 'battle of forms' by                                   | (PB)          | 1014    | ,        | Literally a literal  | (LE)               | NOV   | 45            |
|    | More pay for early retirement  | (PB)   | APR  | 7       | Denis Keenan   | (A)           | MAY     | 116      | Living with the Black Sheep: Leader  | (L)                | MAR   | 1             |
|    | MPs urge 'green' budget —  |        |      |         | Winning the 'battle of forms' by                                   | (,            |         |          | Living with the Black Sheep — readers' comments (LE) JUN 36  | (LE)               |       | E 1           |
|    | Government to publish econ-<br>omic statement                        | (PR)   | SEP  | 10      | Denis Keenan — correction  | (CO)          | JUN     | 2        | readers' comments (LE) JUN 36<br>(LE) JUL 52   | (LE)               |       | 51<br>98      |
|    | MPs urge 'green' budget to allow                                     | (1 1)  | JLI  | 10      | Women breadwinners to claim  |               |         |          | (EE) 70L 32  | (LL)               | JUL   | 70            |
|    | discussion of tax changes  | (PB)   | AUG  | 5       | social security benefit  | (PB)          |         | 6        | LIVINGSTONE  |                    |       |               |
|    | Occupational Pension Schemes   | ()     |      |         | Women in partnerships  | (N)           | OCT     | 21       | Accountants and the class war by   |                    |       |               |
|    | (Connected Employers) Regu-  |        |      |         | LAW SOCIETY  |               |         |          | Stewart Price  | (A)                | SEP   | 109           |
|    | lations 1982   | (PB)   | SEP  | 9       | Does not hold insurance com-                                       |               |         |          | Accountants and the class war -  | (14)               | JLI   | 107           |
|    | Oil and Gas (Enterprise) Bill  |        | APR  | 8       | missions on trust  | (N)           | SEP     | 48       | reader's comment   | (LE)               | OCT   | 46            |
|    | (PB) MAY 11  |        | JUN  | 6       | Comment on draft CCT legislation                                   | (PB)          |         |          |  |                    |       |               |
|    | Oil and Gas — SI 6   |        | AUG  | 6       | Holds commission on trust  | (N)           |         |          | Liz goes on with the search, and keeps   |                    |       |               |
|    | Opression of a shareholder   |        | FEB  | 6<br>20 | town B P   |               |         |          | a blind date (Swithinbank case   | 111                |       | ma.           |
|    | Partnership — SI   | (PB)   |      | 7       | Lawrey R.: Financial decision — to                                 |               |         |          | study — part 6) by Geoffrey Clinton<br>Liz seeks the right partner (Swithin-   | (A)                | APR   | 72            |
|    | Partnership agreement - does it                                      | (- 0)  |      |         | stay contracted out?   | (A)           | JAN     | 108      | bank case study — part 5) by   |                    |       |               |
|    | cover all offices?   | (R)    | DEC  | 102     |  |               |         |          | Geoffrey Clinton   | (A)                | MAR   | 78            |
|    |  |        |      |         | LAWRIE A.  |               |         |          | Lloyd A.E.: At a glance — CTT on   | 1.01               |       | 1.43          |
|    | Pension schemes — OPB calls for                                      |        |      |         |  |               |         |          |  |                    |       |               |
|    | Pension schemes — OPB calls for more information                     | (PB)   | DEC  | 6       | Rock on but keep the books steady                                  | (A)           | DEC     | 123      | discretionary settlements  | (A)                | OCT   | 59            |
|    | Pension schemes — OPB calls for                                      |        | DEC  | 6       |  | (A)<br>(A)    |         | 123      |  | (A)<br>(N)<br>(PB) | JUN   | 59<br>28<br>5 |

|   |        |              |          | MANAGEMENT continued   |             |       |      | ;  |              |            |         |
|---|--------|--------------|----------|--|-------------|-------|------|--|--------------|------------|---------|
| Loan Guarantees: First year   | (C)    | NOV          | 14       | Never mind your age — can you do   |             |       |      | MERGERS  |              |            |         |
| Loan to own company not a settle-<br>ment                           | (N)    | OCT          | 38       | the job? by Colin Neil Mackay.<br>Never mind your age — reader's           | (A)         | FEB   | 137  | ED 31  | (PB)<br>(O)  |            | 5<br>88 |
| Loan-back or load on back? by Alan<br>Sacks                         | (A)    | FEB          | 124      | Use and abuse of capital investment  | (LE)        | APR   | 50   | EEC control regulations  | (PB)<br>(PB) |            | 8       |
| Local Authorities: Additional                                       |        |              |          | appraisal by John Clarke   | (A)         | IUN   | 99   |  |              |            |         |
| guidance from CCAB on applica-<br>tion of standards                 | (PB)   | JUN          | 4        | MANAGEMENT ACCOUNTING  |             |       |      | Peso devaluation   | (N)          | JUL        | 28      |
|   |        |              |          | Contribution approach to perform-  |             |       |      | Repatriation of dividends  | (PB)         | DEC        | 14      |
| Changes   | (PB)   | CED          | 9        | ance evaluation by Roger Mills<br>Inflation variance in planning by        | (A)         | AUG   | 122  | Micro in the smaller firm by Roger                                   |              |            |         |
| District auditors appointed for five                                | (1.20) | 34.1         | -        | Mike Harvey and Timothy  |             |       |      | Tuffin   | (A)          | AUG        | 127     |
| English authorities   |        | JAN          | 11       | Thompson   | (A)         | MAY   | 132  | MicroModeller - flexible, sophis-                                    |              |            |         |
| Fee increase  | (PB)   | MAR          | 7 8      | Looking beyond fundamentals by<br>Leigh Kogan                              | (A)         | MAY   | 106  | ticated, friendly by Geoffrey<br>Holmes                              | (A)          | SEP        | 87      |
| Five more district auditors   |        |              |          | New look at the pay round by   | (, ,        |       |      | Midland Bank: To issue Mastercard                                    | (N)          |            | 26      |
| Maynard Committee on value of                                       | (PB)   | JUN          | 7        | George Copeman and Peter<br>Moore  | (A)         | DEC   | 175  | Miller G.: Cube Products plc — did you get the CCA answers right?    | (4)          | 2001       | 98      |
| fees  | (N)    | MAR          | 28       | Return on investment in times of   | (A)         | DEC   | 123  | Mills R.: Contribution approach to                                   | (A)          | JAN        | 20      |
| LOCAL COMPANIES   |        |              |          | recession by David Citron  | (A)         | NOV   | 106  | performance evaluation   | (A)          | AUG        | 122     |
| Audit Commission  | (PB)   | JUL          | 5        | Software package key to better credit<br>management by Paul Gillett        | (A)         | DEC   | 116  | Milton Keynes: Brave move to a<br>brave new world by Stephen Kear    | (A)          | APR        | 66      |
| Audit law   | (PB)   | APR          | 12       | management by a dat Officer  | (va)        | DEC   | 110  | Mindover Computers Case Study:                                       | (,,,         | ZNIK       | 00      |
| Value for money handbook  | (PB)   | OCT          | 13       | Management Advisory Services for   | (NI)        |       | 22   | Winners  | (N)          | FEB        | 2       |
| London Business School offers part-                                 |        |              |          | Clients — Institute course  Management Buyouts: Institute                  | (N)         | JAN   | 22   | Minet Holdings: Appointment of inspectors                            | (PB)         | DEC        | 7       |
| time Masters degree   | (N)    | AUG          | 26       | conference   | (N)         | MAR   | 33   | Minority shareholders' right to sue                                  | (N)          |            | 53      |
| London Chamber of Commerce and<br>Industry: Business names          |        |              |          | Management Buyouts: Sources of finance — reader's correction               | (LE)        | 11.11 | 98   | Minster's service for medium com-<br>panies fills a big gap by Robin |              |            |         |
| registry  |        | APR.         | 7        | Management Information Systems:  | (,0,0)      |       |      | Dunham   | (A)          | OCT        | 133     |
| London Conciliation Committee<br>London Zoo: Sponsor an animal plea |        | ) APR<br>SEP | 50<br>28 | No need to feel daunted  | (S)         | AUG   | 74   | Mitchell J.: Training by case study .                                | (A)          | SEP        | 118     |
| Looking beyond fundamentals in                                      | (14)   | 3L1          | 20       | MANAGEMENT REPRESENTATIONS   |             |       |      | MK ELECTRIC GROUP  |              |            |         |
| management accounting by Leigh                                      | CAN    | 54630        | 106      | ED — Auditing Guideline  | (O)         |       |      | Background by Robin Dunham   | (A)          | JAN        | 65      |
| KoganLow-income business graduates —                                | (A)    | MAY          | 100      | UEC auditing statement ASB 11 .  | (PB)        | NUV   | 3    | How planning concentrated the<br>minds at MK Group by George         |              |            |         |
| 1981 survey of business school                                      |        |              |          | Management Training: Towards peak  |             |       |      | Burton   | (A)          |            | 65      |
| graduates   | (N)    | JAN          | 8        | efficiency or downhill to disaster?<br>Swithinbank case study — part 8 by  |             |       |      | Interim statement  | (RA          | ) FEB      | 24      |
| an illusion of freedom?   | (C)    | DEC          | 18       | Bob Williams   | (A)         | JUN   | 44   | Modelling at board-level by Geoffrey                                 |              |            |         |
| Lumby S.: Arbitrage and the MM capital structure hypothesis         | (A)    | AUG          | 71       | Managing for profit  | (N)         | MAR   | 32   | Holmes   | (A)          | OCT        | 89      |
|   | (1.1)  | AUG          |          | the wake of foreign trade  | (C):        | JUL   | 16   | costing problem by Dennis  |              |            |         |
| LYNE S.  Just how hard-hit by recession?                            | (A)    | JUL          | 120      | Maritime Year  | (N),        | MAR   | 28   | Sherwood   | (A)          | JUN        | 60      |
| Just how hard-hit by recession?                                     | (24)   | 302          | 120      | Marling Industries: From shoelaces to seatbelts — with style by Robin      |             |       |      | a species by Michael Poole and                                       |              |            |         |
| Reader's comment  | (LE    | ) DEC        | 48       | Dunham   | (A)         | AUG   | 65   | Roger Groves   | (A)          | AUG        | 113     |
| MACKAY C.N.   |        |              |          | Mars — micro-based modelling by<br>Geoffrey Holmes                         | (A)         | AUG   | 119  | MODIANO P.   |              |            |         |
| Never mind your age - can you do                                    |        |              |          | Martindale W. G.: Unfreezing of  |             |       |      | How does the industrial co-  |              |            |         |
| the job?  | (A)    | FEB          | 137      | pre-acquisition reserves — it's a  | (A)         | CED   | 120  | operative concept work?<br>How does the industrial co-               |              | MAR        | 70      |
| comment   | (LE    | ) APR        | 50       | puzzle   | (12)        | SEI   | 14/  | operative concept work?  |              |            |         |
| W B 15 6 4  |        |              |          | 1981 — main changes again  | (C)         |       |      | Reader's comment   | (LE)         | JUL        | 52      |
| Macve R.: View from the top on today's auditing evolution           | (A)    | NOV          | 116      | Mastercard: Midland Bank to issue .  Maternity allowance — new rates .     | (N)<br>(PB) |       |      | Mondragon: Experiment or proto-                                      |              |            |         |
| Mainframe - dinosaur or sleeping                                    |        |              |          | Maternity pay under Employment   |             |       |      | type? by David Barton  |              | AUG        |         |
| colossus? by Stephen Kear Maintenance Payments: Limits              |        | OCT<br>) APR |          | Protection Act 1975  | (PB)        | JUN   | 11   | Morocco: Tax treaty  |              | DEC<br>JAN | 125     |
| Making advances to directors  |        | ) DEC        |          | should be clarified  | (PB)        | NOV   | 6    | Morris R.: Distribution policy -                                     |              |            |         |
| Making Numbers Work: Video or                                       | (21)   |              |          | Mauritius: Tax treaty  | (N)         |       |      | an economic rationale  | (A)          | OCT        | 80      |
| Making the most of audit time by                                    | (N)    | JAN          | 11       | Maynard Committee  | (N)         | MAR   | 28   | MORTGAGES  |              |            |         |
| Emile Woolf   | (A)    | APR          | 87       | plicated, but not for ever?  | (C)         | NOV   | 18   | Interest relief — admission of                                       |              |            |         |
| Making the most of VisiCalc by                                      | (A)    | MAN          | 88       |  |             |       |      | lenders  | (PB)         | AUG        | 10      |
| Geoffrey Holmes   | (14)   | 191/5 1      | 00       | MCCUTCHEON B.  |             |       | .20  | Interest relief — admission of<br>lenders to new tax arrangements    | (PB)         | oct        | 8       |
| MALAYSIA  | (DP    | ) DEC        | 12       | Discretionary trust update — part 1<br>Discretionary trust update — part 2 |             | JUL   |      | Interest relief — new system   | (N)          |            | 16      |
| 20% withholding   |        | JAN          |          |  | (1.4)       |       |      | Interest relief — new administra-<br>tive arrangements               | (PB)         | ILIN       | 10      |
|   | , ,    |              |          | McLeish D.: Pension schemes — have   | (A)         | FEB   | 124  | Interest relief — Revenue to reim-                                   | (1.0)        | 3014       | 10      |
| Man in Action: Tom Watts — a dedicated European takes his bow       |        |              |          | we got it wrong?   | (A)         | FEB   | 1.54 | burse lenders' postage   | (PB)         | JUL        | 11      |
| by Geoffrey Holmes  | (A)    | JUN          | 72       | the risks and the rewards by J.  |             |       |      | Morton I.: What's first choice for the                               |              |            |         |
|   |        |              |          | Pearson Andrew   | (A)         | APR   | 132  | 80s?   | (A)          | JAN        | 82      |
| MANAGEMENT Beyond monthly accounts — what                           |        |              |          | covenantors  |             | MA1   |      | Motivational theory and practical<br>budgeting by Alan Singer        |              | MAR        | 146     |
| should managers ask for? by   |        |              | 4.5      | MEPC: Breach of Race Relations Act   | (N)         | JAN   | 9    | angering of real oniger  | (10)         | - ALVER    | 1-40    |
| Hugh O'Neill  |        | OCT<br>FEB   | 134      | MEDGED ACCOUNTING  |             |       |      | MOTOR TRADERS  |              |            |         |
| Consultancies register  |        | MAR          |          | MERGER ACCOUNTING Accounting for mergers — a diag-                         |             |       |      | MOTOR TRADERS CCA by Felicity Banks                                  | (A)          | JAN        | 93      |
| Facts and theory in measuring                                       |        |              |          | rammatic approach by Steve   | /45         |       | 17.4 | Computers for the motor dealer by                                    |              |            | D.      |
| divisional performance by Alan<br>Hill                              | (A)    | APR          | 135      | ED to be published this summer   |             | APR   |      | Stephanie Roche  | (A)          | JAN        | 96      |
| Motivational theory and practical                                   |        |              |          | Where are we now? by Richard   | 7           |       |      | Mullett J.: Financial futures - what                                 |              |            |         |
| budgeting by Alan Singer  | (A)    | MAR          | 146      | Wyld   | (A)         | AUG   | 111  | the new London market offers?  | (C)          | SEP        | 23      |
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|---|-------------|----------------|----------|---|-------------|------------|----------|---|-------------|--------------|----------|
| Multi-dimensional financial models<br>by Dennis Sherwood              | (A)         | MAY            | 89       | New definitions of profit — for distribution and reporting                                      | (A)         | NOV        | 94       | Peat Marwick Mitchell & Co: Results in record time                  | (N)         | MAR          | 32       |
| Multi-million dollar growth industry called tax avoidance by I.G.     |             |                |          | Non-listed securities — proposed  |             |            |          | PEEK FOODS LTD  |             |              |          |
| Wallschutzky  |             | JUN            |          | EEC directive   | (PB)        | DEC        | 8        | Committee of Inquiry  | (N)         |              |          |
| Multicurrency investment service .  My vote is for CPP                |             | MAY            |          | North Star Advantage by Geoffrey<br>Holmes  | (A)         | nn.        | 94       | DoT report  | (N)         | JAN          | 10       |
| Myers A.: Keeping track of time                                       | (A)         |                |          | Norway: UK employees working in   |             |            |          | Peelo D.: Ah, for those bygone days                                 |             |              |          |
| Names: Change of surname or reten-                                    | (P)         | D D.           | 113      | Norway  Norwest Holst: No action on Inspec-   | (PB)        | OCT        | 11       | of the Renaissance Clerk  | (A)         | OCT          | 120      |
| Narrowing the risk when your custom-                                  | (14)        | JUN            | 113      | tors' Report  | (PB)        | AUG        | 7        | PENDRILL D.   |             |              |          |
| er faces insolvency by Denis  |             |                | 70       | Nothing new under the Rising Sun  | (4)         |            |          | Difficult steps to negotiate —                                      |             |              |          |
| Narrowing the risk when your custom-                                  | (A)         | APR            | /8       | by J. F   | (A)         | OCT        | 00       | adjustments under SSAP 16 —<br>MWC                                  | (A)         | JUN          | 77       |
| er faces insolvency - readers'  |             |                |          | numbers work — video or film  | (N)         | JAN        | 11       | Indefensible stance   | (A)         | JUL          | 124      |
| comments (LE) MAY 52 National Association of Pension                  | (LE)        | AUG            | 50       | O'Higgins M.: Restructuring the tax system — Ireland shows the way.                             | (A)         | FEB        | 128      | Penny by any other name   | (PB)        | MAR          | 8        |
| Funds: Year book 1982   | (N)         | MAR            | 22       | O'Neill H.: Beyond monthly accounts   |             |            |          |   | , ,         |              |          |
| National Bus Company  | (PB)        | APR            | 9        | <ul> <li>— what should managers ask for?</li> <li>Occupational Pensions Board: Calls</li> </ul> | (A)         | OCT        | 134      | Accounting for pensions — why the                                   |             |              |          |
| National Coal Board: Avoids VAT on<br>services to pension fund        | (PB)        | ОСТ            | 9        | for more information on pension   |             |            |          | accruals concept? by T.A. Climo                                     | (A)         |              | 56       |
|   |             |                |          | Of very personal computing by I. F.   | (PB)<br>(A) |            | 6<br>40  | CBI moves to aid early leavers  Cost disclosure — Tate & Lyle       | (N)         | DEC          | 30       |
| Anomaly   | (PB)        | DEC            | 10       | Of very personal computing by J. F. Office of Fair Trading: Consultative                        | (A)         | JUN        | 40       | shows the way   | (RA)        | APR          | 21       |
| Increased contributions from April                                    | (DD)        |                | 0        | paper on 'credit scoring'   | (PB)        |            | 7        | Court upholds grant of pension .                                    | (N)         |              | 42<br>32 |
| Repayment of Class 4  | (PB)<br>(R) |                | 8<br>126 | Oil: Prices — uncertainties ahead . Oil and gas accounting — what has                           | (N)         | OCT        | 26       | Directors' pension scheme  Does ex-wife have pension rights?        | (N)<br>(R)  |              | 90       |
| Repayment of Class 4 — reader's                                       |             |                |          | the FASB achieved? by Edward  |             |            |          | Financial decision — to stay con-                                   |             |              | ***      |
| Surcharge   | (R)<br>(PB) | DEC            | 104      | Symonds   | (A)         | NOV        | 53       | tracted out? by Richard Lawrey<br>Funds — plea for better use of    | (A)         | JAN          | 108      |
| Sureming  | (. 2)       | 241 14         |          | Taxation of profits   | (PB)        | MAR        | 10       | assets  | (N)         |              | 28       |
| National Insurance Fund: Long Term                                    |             |                |          | OIL TAXATION  |             |            |          | Funds — conference  |             | MAR<br>MAR   |          |
| Financial Estimates — report by<br>Government Actuary                 | (PB)        | SEP            | 9        | Budget  | (C)         | APR        | 20       | How to benefit from a self-   | (14)        | MININ        | dada     |
|   |             |                |          | Budget proposals  | (PB)        | APR        | 6        | administered pension scheme by                                      | (4)         |              | 144      |
| NATIONAL MANAGEMENT GAME Reader's comment                             | (LE)        | APR            | 50       | Charting a course through the oil tax maze by William S. Atkinson                               | (A)         | FEB        | 120      | John G. Bevan   |             | MAR<br>AUG   |          |
| Result  |             | AUG            |          | Gas Banking Schemes Regulations   |             |            |          | IASC goes firm on pension costs —                                   |             |              |          |
| NATIONAL SAVINGS  |             |                |          | Charting a course through the oil   | (PB)        | MAR        | 10       | Indemnity cover for pension fund                                    | (CO)        | SEP          | 5        |
| 24th issue  | (N)         | MAY            | 28       | tax maze — correction   | (CO         | ) MAR      | 2        | trustees  | (N)         |              | 30       |
| 24th issue — maximum holding  | (N)         | OCT            | 24       | North Sea Oil companies — con-<br>cessions  | (PB)        | JUL        | 10       | Index-linked  | (LE)        | MAY          | 52<br>52 |
| Certificate extension terms   | (N)         |                | 30       | Planning for partnerships in oil and  | (12)        | 302        | 10       |   | (LE)        |              | 46       |
| Certificates  |             | AFR            | 5        | gas exploration by Martin   | (A)         | JAN        | 122      | Index-linked — who pays? Index-linked bonds                         | (LE)<br>(N) |              | 36<br>26 |
| Extra return on Granny bonds  | (N)         | DEC            | 30<br>32 | Ben-Nathan  | (14)        | JAN        | 122      | Loan facility   |             | MAR          |          |
| New income bond   | (N)         | SEP            | 33       | On losing friends and not influencing   | (1)         |            | 2        | National Association of Pension                                     |             |              |          |
| Sell certificates?  | (R)         | JAN            | 55       | One-parent benefit — new rates  |             | MAY        | 8        | Funds conference  |             | JUN<br>JUL   | 28<br>32 |
| Netherlands: Chain joint liability                                    | (PB)        | OCT            | 11       | Open market for tax losses and  | (4)         | 0.00       | 74       | New arrangements for transfers                                      | 11.5        |              |          |
| Never mind your age — can you do<br>the job? by Colin Neil Mackay     | (A)         | FEB            | 137      | credits? by Tony Hughes   | (A)         | OCT        | /4       | New rates   |             | OCT          | 6        |
| Never mind your age - reader's  |             |                |          | ORBIT HOLDINGS LTD  | /225        |            | 22       | Occupational Pension Schemes  | ()          |              |          |
| New definitions of profit — for dis-                                  | (LE)        | APR            | 50       | Committee of Inquiry  |             | JUN<br>FEB | 23<br>10 | (Connected Employers) Regula-<br>tions 1982                         | (PB)        | SEP          | 9        |
| tribution and reporting by Chris                                      |             |                |          |   | ()          |            |          | Payment methods — new survey .                                      |             | AUG          |          |
| New fuels — the craze for power by                                    | (A)         | NOV            | 94       | Outlaw the maritime Mafia by<br>Stephen Kear  | (A)         | AUG        | 60       | Pension funds — the challenge<br>Pension funds and their investment | (N)         | JUL          | 32       |
| Stephen Kear  | (A)         | NOV            | 48       | Over-disclosed assets   |             | DEC        |          | advisers  | (N)         | JUL.         | 32       |
| New look at the pay round by George                                   | (4)         | -              | 125      | Owen J.: Swithinbank case study —<br>part 4   | (A)         | FEB        | 66       | Pension schemes — have we got it                                    | (A)         | FEB          | 124      |
| Copeman and Peter Moore<br>New Money Game and how to                  | (A)         | DEC            | 123      | Pagan J.: Borrowing abroad — the  | (13)        | FED        | OU       | wrong? by David McLeish Personal pensions — what price              | (4)         | FEB          | 134      |
| play it by John Percival  |             | MAF            |          | Page M.J.: Will a new form of incor-  | (A)         | SEP        | 72       | dignity in the sunset years? by                                     | (4)         | 0.07         | 120      |
| New Year Honours List: Four   | (PB         | ) JUL          | 7        | poration really aid small business?   | (A)         | APR        | 91       | Stephen Kear  | (A)         | OCT          | 129      |
| accountants receive awards  | (N)         | FEB            | 6        | Parkes D.M.: Training in industry —   | (0)         | 91001      | 16       | sonal pensions  | (C)         | APR          | 19       |
| New York Association of Chartered<br>Accountants: One day seminar     | (N)         | FEB            | 12       | an alternative strategy Parliamentary and Law Committee:  | (C)         | NOV        | 10       | Provident Life — personal pension plans                             | (N)         | OCT          | 24       |
|   | ()          |                |          | Review of the past year's work and  | (21)        |            | ,        | Report on costs from ASC  |             | ) MAR        |          |
| NEW ZEALAND Four-way view of CCA by Denis                             |             |                |          | projects in hand  | (N)         | FEB        | 6        | Retirement annuity premiums -                                       |             |              |          |
| Taylor  |             | JUL            |          | ing requirements and SSAP 16  |             | NO         |          | Foreman   | (A)         | OCT          | 131      |
| Tax avoidance bill  |             | ) DEC<br>) SEP |          | Partnership agreements  | (R)         | DEC        | 102      | Scheme accounts — ASC discus-                                       |             |              |          |
|   | -           |                |          | Copeman and Peter Moore   | (A)         | DEC        | 125      | sion paper  |             | AUC          | 3 78     |
| Newman W.L.I.: Debt collection made difficult                         | (A)         | NOV            | 58       | PEARCE F.   |             |            |          | gauntlet  |             | ) AUG        | 3 4      |
| NIC and the company director by                                       |             |                |          | Hazardous waste — the timebombs   |             |            |          | Schemes — have we got it wrong?<br>by David McLeish                 | (A)         | FEB          | 134      |
| Neil Booth  | (A)         | SEP            | 100      | in our midst  |             | DEC        | 34       | Schemes - OPB calls for more  |             |              |          |
| Neil Booth - reader's comment .                                       |             | ) DEC          |          | not all   |             | DEC        | 52       | Self employed plan  |             | ) DEC<br>APR |          |
| Nigeria: Certain imports prohibited<br>Ninth Directive: CCAB say 'no' |             | ) JUL<br>FEB   |          | Peat Marwick Mitchell: Open Ipswich   |             |            |          | Should they remain contracted out?                                  | (N)         | AUC          |          |
|   |             | - world        | 9        | office  | (N)         | APF        | 32       | Vanburgh's directors' pension scheme                                |             | DEC          | 32       |
| NOBES C.<br>In defence of accounting research                         | (A)         | AUC            | 117      | Peat Marwick Mitchell & Co: New Derby office  |             | MA         | R 28     | VAT and pension scheme expenses                                     |             | SEP          |          |
|   | ,           |                |          |   |             |            |          |   |             |              |          |

|  |       |        |        | PRACTICE ADMINISTRATION continued                             |             |            |          | PRODUCTS AND SERVICES continued                            |       |            |          |
|--|-------|--------|--------|---|-------------|------------|----------|--|-------|------------|----------|
| Percival J.: New Money Game and  |       |        |        |   |             |            |          | Business Aids — DATA 2000 high                             |       |            |          |
| how to play it  Percy K.: Reader's comment on  | (A)   | MAR 1  | 38     | Verifying client references in time accounting by Alan Secker | (A)         | AUG        | 129      | security printout shredder C. Itoh — new 16-bit micro-     | (N)   | DEC        | 40       |
| article on CCA figures (April 1981   |       |        | 21     | PRACTICE ADVISORY SERVICE                                     |             |            |          | computer   |       | OCT        |          |
| issue)   | (LE)  | FEB    | 36     | First head — Andrew Jenner                                    | (N)         |            | 24       | Callog analysis system for phones                          | (N)   | MAR        | 46       |
| Performance Evaluation: Contrib-<br>ution approach by Roger Mills  | (A)   | AUG 1  | 22     | Nice?   | (L)<br>(LE) | JUN        | 36       | Canadian consultant — beating computer crime               | (N)   | AUG        | 41       |
| ation approach of reger hims   | (1.5) |        |        | won in shoop a doming.  | (22)        | 120        | 20       | Canon AP400 and AP500                                      | ()    | 1100       |          |
| PERKS R.  How desirable is social accounting?  | (A)   | APR    | 101    | Practice manual from progressive                              | OND         |            | 30       | electronic typewriters                                     | (N)   | MAY        | 36       |
| Wounded in Belfast shooting  |       | APR    |        | Pre-Acquisition Reserves: Unfreez-                            | (N)         | NOV        | 28       | Cara Consulting — marketing Datahost                       | (N)   | CEP        | 44       |
| The state of the s | 4     |        |        | ing — it's a puzzle by William                                |             |            |          | Casio — DR110 and DR120                                    | (14)  | 34.4       |          |
| PERSONAL FINANCE   | (21)  | NOW    | 20     | Martindale  | (A)         | SEP        | 129      | calculators  | (N)   |            | 38       |
| American Express gold cards Barclays premier card for high   | (14)  | NOV    | 30     | Pre-Green budget — a bumper FA                                | (C)         | NOV        | 13       | Choosing a micro   |       | FEB<br>JAN | 98<br>42 |
| earners  | (N)   | DEC    | 30     | Pre-trading expenditure                                       | (PB)        |            | 5        | Commodore PET SP9000                                       | (A)   |            | 92       |
| Cautionary note on friendly society  |       |        |        | Premium insurance bonds                                       | (R)         | FEB        | 80       | Compass - Winchester disk drive                            |       |            |          |
| policies by Murray Cowles Covenant to charity  |       | DEC .  |        | Presidential Profile: Eddie Ray by<br>Geoffrey Holmes         | (4)         | ** **      | 72       | with 20 megabytes of storage                               | (N)   |            | 38       |
| Early retirement — some essential  | (14)  | SLI    | E dans | Price A.: How to get your money's                             | (A)         | JUL        | 72       | Computer search system for                                 | (N)   | JUL        | 40       |
| lessons by Toby Stephens   | (A)   | JUL    | 114    | worth out of staff training                                   | (A)         | JUL        | 136      | solicitors   | (N)   | OCT        | 34       |
| Hambro Life — arranging your   | OND   | cen    | 22     | PRICE S.  |             |            |          | Computers for the Motor Dealer .                           | (A)   | JAN        | 96       |
| affairs — booklet  | (N)   | SEP    | 33     | Livingstone — accountants and                                 |             |            |          | Computerising for efficiency in the professional office    | (A)   | MAY        | 102      |
| civilised end-product by Stephen   |       |        |        | the class war   | (A)         | SEP        | 109      | Comshare — Plannercak                                      | (N)   |            | 42       |
| Kear   | (A)   | NOV    | 143    | Livingstone — accountants and the                             | (2.5)       |            | 4.5      | CPU Computers - new micro-                                 |       |            |          |
| Private medicine — Phoenix from<br>the NHS ashes? by Stephen Kear  | (C)   | DEC    | 16     | class war — reader's comment.                                 | (LE)        | OCT        | 46       | computer factory   | (N)   | MAY        | 38       |
| Transfer of shares to daughter   |       | OCT    |        | PRICE WATERHOUSE  |             |            |          | CTL — Momentum resilient transaction processing            | (N)   | DEC        | 36       |
| US expatriates in UK can reduce  | ()    |        |        | In China  | (N)         | FEB        | 12       | Data Dynamics — part exchange                              | ()    | Dix        | 50       |
| their tax  | (N)   | DEC    | 30     | New UK senior partner   | (N)         | AUG        | 25       | offer  |       | DEC        |          |
| Personal pensions — what price   |       |        |        | Private Education: Paying for a                               |             |            |          | Databanks  | (A)   | AUG        | 121      |
| dignity in the sunset years? by  |       |        |        | civilised end-product by Stephen                              |             |            |          | Datacare — fire protection for microfilm                   | (N)   | JUN        | 33       |
| Stephen Kear   | (A)   | OCT    | 129    | Kear  | (A)         | NOV        | 143      | Dataplus Script III data terminal/                         | 4     |            |          |
| Personnel Management: Keeping  |       |        | **0    | Private investment in state industries                        | (N)         | FEB        | 12       | electronic typewriter                                      | (N)   | MAY        | 38       |
| track of time by Tony Myers PERT: a computer simulation  | (A)   | NOV    | 110    | Private Medicine: Phoenix from the NHS ashes? by Stephen Kear | (C)         | DEC        | 16       | De La Rue — desktop banknote counters                      | (N)   | DEC        | 36       |
| approach by Ian R. Davidson  | (A)   | FEB    | 104    | Privitisation: National Bus Company                           |             | APR        | 9        | Dictaphone — Dictamini pocket                              | ()    | E-E-C      |          |
| Phase out the subsidies by Stephen   |       |        |        | Prize Essay: Beg, borrow or buy — a                           |             |            |          | dictation machine  | (N)   | APR        | 37       |
| Philippines: Bread, cookies and mass   | (A)   | AUG    | 61     | financial strategy for the growing                            | (4)         | FT 1343    | 120      | Digital Correspondent — portable                           | (NI)  |            | 22       |
| wine   | (PB)  | SEP    | 15     | business by William Ridley Problems on those P11D benefits by | (14)        | JUN        | 120      | hard copy terminal   | (N)   | APR        | 44       |
| Picot S.: Deferred tax in CC accounts  | ()    |        |        | Tony Foreman  | (A)         | OCT        | 53       | DoT — Micro-van project                                    | (N)   | MAR        | 42       |
| - the case for amending SSAP 16  | (A)   | NOV    | 145    |   |             |            |          | DRG — diskette   | (N)   | DEC        | 36       |
| Plain English Campaign: Plain<br>English Awards competition  | (N)   | ост    | 22     | PRODUCTS AND SERVICES  ABS 4000 — automated advertising       | (N)         | ОСТ        | 34       | Dun & Bradsreet — computerised name/matching service       | (N)   | FEB        | 103      |
| Planning: Inflation variance in plan-  | (14)  | oci    | dodo   | Accounting on a micro   | (A)         | FEB        |          | Eurotec — 'Stockbroker'                                    | (N)   |            | 42       |
| ning by Mike Harvey and Timothy  |       |        |        | Accountant — an intelligent small                             |             |            |          | Executive Products — Paperwelder                           | 40.00 |            |          |
| Thompson   | (A)   | MAY    | 132    | office package  | (A)<br>(N)  | NOV        |          | — desktop binder   |       | DEC        |          |
| Planning for Change: Challenge is<br>here and now by Simon Coles and   |       |        |        | ACT — PULSAR  |             | OCT        | 34       | FCA's accounts programme Geest — motor dealer packages .   | (N)   |            | 44       |
| Derek Bullen   | (A)   | SEP    | 76     | ACT Sirius 1  |             | JAN        |          | Hanovia Ltd cleaner office air by                          |       |            |          |
| Planning permission  |       | JAN    | 55     | Adler alphatronic/Microwriter text                            | (37)        |            | 31       | ultraviolet  | (N)   | NOV        | 40       |
| Plant: Definition clarified Playing fields of Solihull — law rase  |       | MAY    |        | ADOS — software breakthrough                                  | (N)<br>(N)  | APR        | 36<br>33 | Harrison Computers — mini-<br>computer financial modelling |       |            |          |
| Please raise the standard of business  | (1.1) |        | ***    | ADP/Aregon turnkey videotex .                                 | (N)         | APR        | 37       | package  | (N)   | NOV        | 38       |
| education  |       | NOV    |        | AFA-Minerva combat signature                                  |             |            |          | Hartley 3900 Series  |       | FEB        | 96       |
| Point of sale system for banks<br>Poland: Foreign investment in small  | (N)   | JAN    | 26     | fraud   | (N)         | NOV        | 40       | Hille Supporto Chair Programme How safe is your computer?  |       | AUG        |          |
| businesses   | (PB)  | AUG    | 13     | phones  | (N)         | JAN        | 42       | ICL — advice centre  |       | AUG        |          |
| Polytechnic of the South Bank: 11th  |       |        |        | Air Call Ltd — Direct voice paging                            |             |            |          | Iris — incomplete records system                           |       | AUG        |          |
| internal auditing course   | (N)   | FEB    | 12     | service   | (N)         | APR<br>NOV | 37       | Kalle Infotec — digital facsimile                          | (NI)  | JUN        | 22       |
| Poole M.: Modern Accountant —<br>anatomy of a species  | (A)   | AUG    | 113    | Alphatronic — OCSC Accounts                                   | (14)        | NUV        | 30       | Keen Computers Ltd — Plexus P40                            | (14)  | JUN        | .13      |
|  | 4>    |        |        | and Payroll system  | (N)         | SEP        | 44       | minicomputer   |       | MAY        |          |
| PORTUGAL   |       |        |        | Ansaphone — Telcost 1 telephone                               | (9.1)       |            |          | Lawco Versa-Truck  |       | NOV        |          |
| 1982 budget  | (PB)  | APR    | 11     | Monitor   | (N)<br>(A)  | MAR<br>FEB | 46<br>89 | LEX spelling checker Lexicom — word processing             | (N)   | FEB        | 103      |
| Foreign Investments Code amend-<br>ments   | (PB)  | AUG    | 13     | Apple II Plus   |             | FEB        |          | package  | (N)   | APR        | 36       |
|  |       |        |        | Arbat — business loans package                                |             |            |          | Lincoln House - insurance for                              |       |            |          |
| Post Office: Prices frozen   |       | AUG    | 7      | for banks   | (N)         | DEC        | 40       | small business systems                                     | (N)   | JUN        | 33       |
| Post-Ramsay tax planning by Richard<br>Jones   |       | OCT    | 16     | Ashdown — subscriber's private<br>meter for phone             | (N)         | DEC        | 38       | mail facility  | (N)   | DEC        | 40       |
| Poulsom & Co: New offices  |       | DEC    |        | Barbican Trade Centre   | (N)         | FEB        |          | Logic Computers - integrated                               | ()    |            |          |
|  |       |        |        | Barbican Trade Centre — closed.                               | (LE)        | SEP        | 50       | software for Sirius 1                                      |       | DEC        |          |
| PRACTICE ADMINISTRATION  Client is not a chattel   | (R)   | SEP    | 125    | Barclays premier card for high income earners                 | (N)         | DEC        | 30       | Luncheon vouchers  |       | FEB<br>OCT |          |
| Keeping track of time by Tony  | (14)  | SEIT   | 100    | BASIC against the clock                                       |             | JUL        | 93       | Mars   |       | AUG        |          |
| Myers  | (A)   | NOV    | 110    | Boardplan   |             | OCT        |          | MFB — hot-line for program                                 |       |            |          |
| Planning for change — the chal-<br>lenge is here and now by Simon  |       |        |        | British Telecom — pilot teletex                               | (NI)        | 13.12      | 40       | problems   | (N)   | AUG        |          |
| Coles and Derek Bullen   | (A)   | SEP    | 76     | British Telecom — Meet Me phone                               | (N)         | JUL        | 40       | MGE — TAX  |       | MAR        |          |
| Professional indemnity cover - or  |       |        |        | system  |             | NOV        |          | Microbank  |       |            | 42       |
| Russian Roulette? by John  |       | 111.00 | 04     | BTE — Europages   | (N)         | DEC        |          | Microcomputers — BOS Fixed                                 | (81)  | per        | 20       |
| Sevastopulo  | (A)   | JUL    | 96     | Business Efficiency Exhibition                                | (14)        | JUN        | 33       | Assets System  | (14)  | DEC        | 38       |
|  |       |        |        |   |             |            |          |  |       |            |          |

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| PRODUCTS AND SERVICES continued                                       | (4)        | cra        | 97       | PRODUCTS AND SERVICES continued  Southish Computer Show                    | (NI)       | MAR        | 42       | Profits: Guidance statements  | (0)         | OCT        | 122      |
|---|------------|------------|----------|--|------------|------------|----------|---|-------------|------------|----------|
| Microspell — proof reading  | (A)        |            | 87       | SCS — commercial and financial   |            |            |          |   | ` '         |            | 144      |
| package   | (N)        | APR        | 37       | management system  |            | JUL.       | 38<br>40 | PROGRAMME FOR RESEARCH (BRYAN C. Published                            |             | RG)<br>MAY | 4        |
| transfer  |            | APR<br>AUG |          | Sensalite automatic lighting system<br>Service 800 — international toll-   | (N)        | JUL        | 40       | Text  | (O)         | MAY        | 70       |
| Microwriter — Mark IV Midland Bank — cash management                  |            |            |          | free phone service   |            | DEC        | 36       | PROPERTY  |             |            |          |
| service   | (N)        | SEP        | 42       | SimpliCalc   | (N)<br>(N) | FEB        | 103      | Accounting standards and the pro-<br>perty investment company by      |             |            |          |
| time interactive systems  | (A)        | APR        | 126      | Sinclair ZX81 Personal Computer  | (A)        | FEB        | 94       | Philip Sober  | (A)         | APR        | 56       |
| Minster Automation — Tiger Club telephone system                      | (N)        | NOV        | 40       | SLIDESHOW program  | (A)<br>(N) | JUL<br>MAR | 90<br>46 | Accounting standards and the pro-<br>perty investment company —       |             |            |          |
| Modelling matrices  | (A)        | MAY        | 89       | Software suppliers for GPs   | (A)        | DEC        | 113      | reply by Stephen Turk   | (A)         | JUL        | 126      |
| Money Checker   |            | MAY<br>DEC |          | Sony Mavica — video still picture camera                                   | (N)        | MAY        | 36       | perty investment company -  |             |            |          |
| MPSL - BOS software for   |            |            |          | Sound Masking Ltd — Combating office gabble                                | (N)        | AUG        | 43       | reader's comment  | (LE)        | SEP        | 104      |
| MSA — announce Peachtree to be  | (14)       | DEC        | 40       | Star Microbank   | (N)        | JAN        | 42       | Gift of a house   | (N)         | JAN        | 26       |
| available in UK   | (N)        | MAR        | 42       | Stephens Plus office systems SuperCalc                                     | (N)<br>(A) | OCT        | 34       | Homes plan for expatriates<br>Milton Keynes — a brave move to a       | (N)         | JAN        | 26       |
| micro business software system  | (N)        | NOV        | 40       | SuperCalc — reader's comment .   |            | DEC        | 48       | brave new world by Stephen  | ( 0 )       |            |          |
| MSI — Automatic Programme<br>Generator                                | (N)        | JUN        | 33       | Systel — real time computer package  | (N)        | AUG        | 41       | Rent reviews — an accountant's  | (A)         | APR        | 66       |
| MSI — smallest hand-held terminal                                     | (N)        |            | 42       | Systems International — videotape  | ()         |            |          | view by Geoffrey Holmes   | (A)         | APR        | 58       |
| MSI Data International — Direct<br>Access Data Modem phone            |            |            |          | 'Understanding Microcompu-<br>ters'  | (N)        | SEP        | 42       | Valuation and development appraisal                                   | (N)         | SEP        | 33       |
| system  | (N)        | NOV        | 40       | Tabs trade in on Apple and Pet .   |            | OCT        | 34       | Valuations for takeover purposes  — a 1982 case study by G.H.         |             |            |          |
| National Computing Centre —<br>information contract                   | (N)        | JUN        | 33       | Tandy TRS-80 Model 16 micro-<br>computer                                   | (N)        | MAR        | 46       | Shue  | (A)         | JUN        | 56       |
| NCC — careers register  | (N)        | AUG        | 42       | Tandy TRS-80 Model III Tandy/General Ledger II                             | (A)<br>(A) | FEB<br>NOV | 120      | Valuations for takeover purposes  — a response by Geoffrey            |             |            |          |
| NCC — Electronic Mail Systems —<br>a practical evaluation guide       | (N)        | FEB        | 103      | TAX  |            | JAN        | 42       | Holmes  | (C)         | SEP        | 22       |
| NCC — training material hire  | (N)        | APR        | 36       | TDI — special version of UCSD p-System                                     | (N)        | NOV        | 40       | What is an industrial building? by<br>Peter Gravestock and Anthony    |             |            |          |
| Norsk Data — Query by Example   | (N)        | NOV        | 38       | TEAM updating system   | (N)        |            |          | Thomas  | (A)         | APR        | 62       |
| North Star Advantage Offrex shredders                                 | (A)<br>(N) | JUL        | 94<br>36 | Telephones — approved phones have green circle                             | (N)        | SEP        | 42       | Property companies and ED 29 -  |             |            |          |
| Olivetti — personal computer  | (N)        | JUN        | 33       | Telex units plug compatible with   |            |            |          | no case for exemptions by Stephen                                     | (4)         | ****       | 126      |
| Olympia — 'Supertype' typewriter<br>Onaphone — Print a Call TM48A     | (N)        | AUG        | 42       | TNT Overnight Parcels Service —  | (N)        | OCT        | 33       | Prophet for the day-to-day needs of a                                 | (A)         | JUL        | 120      |
| telephone monitor   | (N)        | MAR        | 46       | Superush USA   | (N)        | APR        | 37       | businessmar by Geoffrey Holmes<br>Prospectus: Publication of          | (A)         | JUL        | 104      |
| Open Computer Services Ltd — — payroll package                        | (N)        | APR        | 36       | Toshiba solar powered pocket calculator                                    | (N)        | APR        | 36       | Protecting small company share-                                       |             |            |          |
| Osco Computers — software for trouble-free accounts                   | (NI)       | DEC        | 38       | TRS Model II   | (A)        | NOV        | 129      | Proxy vote revoked on death?  | (LE)<br>(R) |            | 52<br>81 |
| Overdrive and MAA — new fuel  | (14)       | DEC        |          | profession man   |            | DEC        |          | Prudential Assurance Company: New                                     |             |            |          |
| Package Programs supplying  | (N)        | OCT        | 26       | Vergecourt VisiCalc program<br>Vergecourt — Super Expander                 | (N)        | OCT        | 34       | Public Sector Accounting: ASC move                                    | (N)<br>(PB) | MAR        | 29       |
| Anglia Building Society   |            | JAN        | 48       | 80.2 for VisiCalc  | (N)        | DEC        |          | Public Sector Audit: It's not all jobs                                |             |            |          |
| Paperax shredder  | (N)        | FEB        | 103      | Versatec — electrostatic plotters .  Videx VisiCalc                        | (N)<br>(N) | AUG<br>OCT |          | for the boys by Kate Walton Public transport                          | (LE)        |            | 52       |
| servicing facility  |            | JUL        | 42       | VisiCale — VC-Expand/80  | (N)        | OCT        |          |   |             |            |          |
| Philips — smallest pocket-memo . Plessey PDF facsimile machine .      |            | JUN        | 33<br>42 | VisiCalc   |            | JUN        | 38       | PUGH C.  Limited partnership with the best                            |             |            |          |
| Post Office — promises same day                                       |            |            |          | VisiCalc — reader's comment W.H. Deane — ergonomically                     | (LE        | ) DEC      | 48       | of two worlds   | (A)         | MAY        | 83       |
| Post Office — prices frozen   |            | OCT        |          | designed furniture   |            | MAY        |          | of two worlds - readers'  |             |            |          |
| Poulter Computervision System   | (N)        | ост        | 33       | Wang Alliance 250  |            | JAN        | 40       | comments (LE) JUL 52  | (LE)        | SEP        | 52       |
| GC 1000   | (14)       | OCI        | 33       | Wang VS 100  | (N)        | JAN        | 40       | Purchase of own shares  | (PB)        | AUG        | 10       |
| Easy Reader electric copyholder<br>Power Equipment Co — reduce        | (N)        | OCT        | 33       | Wangwriter enhancements Which Computer Show                                | (N)<br>(A) | JAN        | 40       | Purchase of own shares — Finance Act details                          | (PB)        | SEP        | 12       |
| telex noise   |            | DEC        |          | Xerox 2830 desktop copier  | (N)        | MAY        |          | Puxty A.: Throwing open the ASC — problems and prospects              | (A)         | NOV        | QS       |
| Prestel — new information system Prestel — instant flight information |            | MAY        |          | Actor 2000 desktop copiet  | (14)       | WIES I     | 36       | Qualifications  |             | APR        |          |
| Prophet 2   | (A)        | JUL        | 88       | Professional Accountants Insolvency<br>Association — new body              | ONI        | MAY        | 2.1      | Queen's Speech to Parliament  | (PB)        | DEC        | 5        |
| Quest Automation — Micropad data entry system                         | (N)        | NOV        | 40       | Professional Fees Protection Cover   |            | FEB        |          | QUESTIONNAIRE   |             |            |          |
| Rair Black Box microcomputer .<br>Rank Xerox to market Peachtree      | (N)        | OCT        | 33       | Professional Indemnity: Sun Alliance scheme                                | (N)        | JUN        | 28       | Inflation accounting (bound insert) Inflation accounting — results of |             | APR        | 128      |
| BASIC and CIS COBOL   | (N)        | NOV        | 38       | Professional Indemnity Cover:  | (14)       | 3014       | 20       | first 1,000 replies   | (C)         | MAY        |          |
| Rank Xerox — 820-II office network system                             | (N)        | DEC        | 40       | Russian Roulette? by John Sevastopulo                                      | (A)        | JUL        | 96       | Inflation accounting — results  | (A)         | JUN        | 118      |
| Rapid - Hewlett Packard pocket  |            |            |          | Professional Negligence: Jeb   |            |            |          | Race Relations Act: MEPC breach                                       | (N)         |            | 21       |
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| office computer   | (N)        | DEC        | 39       | accountant — anatomy of a species  |            |            |          | RAMSAY See also Tax and Law Cases W. T.                               |             |            |          |
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| Roneo Alcatel — form buster Roneo Rabbit dry copier                   | (N)<br>(N) | SEP        | 44       | Profit: New definitions for distribu-<br>tion and reporting by Chris Nobes | (A)        | NOV        | 94       | CCAB receives reassurance from Revenue                                | (PB)        | ) MAY      | ,        |
| Sapphire Systems — reduced prices                                     | (N)        | DEC        | 40       | Profit over principle — the dark side                                      |            |            |          | IRC v Burmah Oil Corporation .  | (N)         | FEB        | 14       |
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| Ramsay and Burmah distinguished                                      | (N)        | OCT        | 38        | Right to second resolution by non-                                      | (D)        |  | OV)  | Dr Barnardo's — problems with<br>Companies Act 1981 formats .       | (RA) DEC             | 21       |
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| challenge share issue  | (N)        | FEB        | 21        | SAYE  |            | AUG                                      |      | operations  | (RA) JUL             | 15       |
| RATES  |            |            |           | Sell NS certificates?   |            | JAN                                      |      | Edinburgh General Insurance —                                       | (DA) AUG             | 16       |
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| RAY E.   |            |            |           | Unit-linked bonds   | (R)<br>(R) | FEB<br>FEB                               | 80   | Interim reports — new regulations  J. Smart & Co (Contractors) Ltd. |                      | 26       |
| Communicator extraordinary   |            | DEC        |           | USM share prices  | (R)        | AUG                                      |      | J.A. Devenish & Co  | (RA) FEB             | 24       |
| Presentation by ASC  |            | AUG        |           | VAT - a night at the theatre  |            | AUG                                      |      | John Brown — gas pipeline   |                      |          |
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| Rayer J.: Tax planning - what must                                   |            |            |           | Realised and distributable profits -                                    |            |  |      | John Lewis — inflation adjustments<br>M.Y. Dart — agm oversight     | (RA) AUG             |          |
| be done before 5 April?  | (A)        | MAR        | 140       | CCAB guidance issued  | (PB)       | OCT                                      | 4    | - Manganese Bronze Holdings   | (RA) NOV             |          |
| Rayment C.: Foreign anxiety grows                                    | (C)        | 2422/      | 16        |   | , -,       |  |      | Marks & Spencer   | (RA) JUN             | 15       |
| RDG: Scheme  | (C)<br>(N) | MAY<br>FEB | 11        | ASC to issue guidance soon  | (PB)       | na                                       | 4    | Marks & Spencer — transactions with directors                       | (RA) JUL             | 14       |
|  | ()         |            |           | CCAB guidance statement (text)  |            | OCT                                      |      | Marley — interim report   | (RA)JUL              | 15       |
| READ M.  |            |            |           |   |            |  |      | Mining Supplies   | (RA) NOV             |          |
| Letter to Institute on interpret-<br>ation of ss 49 and 50 Companies |            |            |           | Receiver's view of causes of failure.                                   | (14)       | MAR                                      | 32   | More companies give interim CCA                                     |                      |          |
| Act 1980   | (PB)       | JUN        | 8         | RECESSION   |            |  |      | Mass Engineering Group  | (N) FEB<br>(RA)JAN   | 24       |
| Letter to Institute on interpret-                                    | (/         |            |           | Just how hard-hit are companies? by                                     |            |  |      | Moss Engineering Group  | (RA)JAN              | 21       |
| ation of ss 49 and 50 — reader's                                     | (8 P)      |            | 40        | Stephen Lyne  | (A)        | JUL                                      | 120  | comber leads the way  | (RA) DEC             | 22       |
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| Read, file, forget   | (N)        | OCT        | 22        | Return on investment in times of  | (22        | LILL                                     | 10   | Oil & Associated Investment Trust plc                               | (RA) SEP             | 16       |
|  | . ,        |            |           | recession by David Citron   | (A)        | NOV                                      | 106  | Obtaining copies for US companies                                   | (R) FEB              | 81       |
| READERS ASK  |            |            |           | Passammandations on association   |            |  |      | P&O   | (RA) JUN             | 15       |
| Apportionment of investment  | (D)        | AUG        | 103       | Recommendations on accounting theory by Professor W.T. Baxter.          | (LE        | MAY                                      | 52   | P & O — no CCA figures  | (RA) JUL             | 14       |
| Association of Corporate   | (14)       | AUG        | 103       | Regional Development Grant  | 1000       |  | -    | Plessey — adjusted CC figures                                       | (RA) AUG             |          |
| Treasurers   | (R)        | OCT        | 110       | Scheme: Department of Industry  |            |  |      | Post Office adopts CCA  | (RA) OCT<br>(RA) JUL |          |
| Authorised share capital   |            |            |           | 'Notes for Applicants'  |            | JUN                                      | 7    | Redman Heeman International .                                       | (RA) FEB             |          |
| Business names disclosure  | (R)        | APR        | 111       | Registration of trust corporation                                       | (N)        | APR                                      | 32   | Royal Dutch/Shell   | (RA) JUN             | 15       |
| Capital allowances — can a claim be revised?                         | (R)        | NOV        | 92        | Relocation: Milton Keynes — a brave<br>move to a brave new world by     |            |  |      | Samuel Sherman  | (RA) NOV             | 20       |
| CGT — roll over gain on garages .                                    | (R)        | JUL        |           | Stephen Kear  | (A)        | APR                                      | 66   | Sanderson Murray & Elder (Hold-<br>ings) — lead the way with Com-   |                      |          |
| CGT on former matrimonial home                                       | (R)        | MAY        |           | Rent Reviews: Accountant's view by                                      |            |  | -    | panies Act 1981 formats   | (RA) DEC             | 22       |
| CGT relief on house  | (R)        | FEB        | 81        | Geoffrey Holmes   | (A)        | APR                                      | 58   | Savoy Hotel Ltd   | (RA) APR             |          |
| Change of surname, or retention of maiden name                       | (R)        | JUN        | 113       | Report on Crown Agents: Can we<br>really learn from it? by Robin        |            |  |      | Sedgwick Group — interest earn-                                     | (DA) mu              | 16       |
| Class IV NI contributions  |            |            | 104       | Dunham  | (C)        | JUL                                      | 18   | ings  | (RA) JUL<br>(RA) JUN | 15       |
| Client is not a chattel  | (R)        |            | 125       |   |            |  |      | Tate & Lyle   | (RA) APR             |          |
| Covenant to charity  |            | FEB<br>SEP | 80<br>125 | Absence of CCA figures  | (RA        | ) NOV                                    | 20   | Tate & Lyle — CCA in interim  |                      |          |
| Dealings in unlisted shares  | (R)        | FEB        | 80        | Alexander Howden — fair value   | free       | ,,,,,,,                                  | -    | statements  | (RA) JUL             | 15       |
| Does ex-wife have pension rights?                                    | (R)        | NOV        |           | audit   | (RA        | ) SEP                                    | 16   | Trusthouse Forte plc Vaux Breweries                                 | (RA) APR<br>(RA) FEB |          |
| Extra travel during strike   | (R)        | SEP        |           | Alexander Howden — more   | (D)        | 1  | - 71 | Wolverhampton & Dudley  | (10.1).00            |          |
| Harry's disappearing gain Housing association's overdraft .          | (R)<br>(R) | APR        |           | investigations under way Allied Lyons — pension commit-                 | (KA        | NOV                                      | 21   | Breweries   | (RA) FEB             | 24       |
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| audit fee?   |            | JUL        |           | Allotment of unissued shares  | (RA        | JAN                                      | 21   | Programme for Research (Bryan                                       |                      |          |
| Insolvent company  |            | OCT        |           | Arthur Guinness   |            | APR                                      |      | Carsberg) (text)  | (O) MAY              | 70       |
| Investing in West Germany  Last shot wins in 'battle of the forms'   | (R)<br>(R) | MAR        |           | Associated Paper Industries Bank reports — UK behind US for             |            | ) MAR                                    | 20   | Programme for Research  | (PB) MAY             | 4        |
| Loan to mother   |            | JAN        | 55        | quality   |            | A) JUN                                   | 15   | RESEARCH AND DEVELOPMENT  |                      |          |
| Love in a caravan . (R) JAN 54                                       |            | APR        |           | Banks   |            | ) SEP                                    |      | FASB proposal on accounting   |                      |          |
| Option to buy company house  | (R)        | APR        | 111       | Bass  |            | A) FEB                                   |      | for R & D   | (PB) JUN             | 14       |
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| Partnership agreements   | (R)        | DEC        |           | Brent Chemicals International —<br>pictorial presentation               |            | A) JUL                                   | 15   |   |                      |          |
| PAYE on director's remuneration<br>Personal finance protection       | (R)<br>(R) | JUN        |           | British Gas Corporation   |            | A) SEP                                   |      | Restructuring the Tax System:<br>Ireland shows the way by Cedric    |                      |          |
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| Robertson T.: Memorial fund   |        | MEAN     |     | Dealing - a matter for the   |              |     |     | man? by Leslie Chadwick and<br>David Ward                              | (A)   | MAR      | 66   |
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| It has not been easy at Anglia  | 4 1    | JAN      | 48  | Barbara Breakwell  | (A)          | APR | 82  | Small companies' corporation tax rate                                  |       | APR      |      |
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| Funds statements under CCA<br>by Terry Cooke  |              | APR        |     | Statement of affairs as debt acknowledgement   | (N)         | DEC        | 42       | own demise?   |      | OCT<br>NOV |      |
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| Republished — with correct text . Standards — reviews — need they                             | (PB)         |            | 5   | Steering Bestobell into profit by Robin Dunham   | (A)         | FEB        | 76       | the CCA answers right? by<br>Geoffrey Miller  | (A)  | JAN        | 98   |
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|  | (3)        | MAN        | 110       | Valuations for takeover purposes  | (4)         |       |          | CCE v Viva Gas Appliances Ltd .<br>Champagne Perrier-Jouet v H.H. | (PB)        | SEP          | 13   |
| Stuff of directorship by Nick Tarrant<br>Subert M.: Revenue treatment of | (A)        | OCT        | 50        | <ul> <li>a 1982 case study by G.H. Shue<br/>Valuations for takeover purposes</li> </ul> | (A)         | JUN   | 30       | Finch Ltd (PB) JUN 7  |             | JUL          | 48   |
| stock and work-in-progress —   |            |            |           | - a response by Geoffrey  |             |       |          | Charles v Blackwell   | (PB)        | APR          | 5    |
| inconsistencies  | (A)        | JUL        | 65        | Valuing shares by Terry Waggott   |             | SEP   | 22<br>60 | Chilcott v IRC (PB) MAY 10 Chilcott v IRC                         | (N)         | SEP          | 45   |
| Subjectivity and reported profit by<br>Chris Westwick and David Shaw.    | (A)        | JUN        | 129       | Takeovers and substantial acquisi-  | (11)        | SEF   | 00       | Chinn v Collins   | (N)         | MAR          |      |
| Substance over form — ED 29  | (C)        | MAY        |           | tions — tighter rules   | (PB)        | MAR   | 8        | Christonette International Ltd. in                                | (14)        | OC I         | 36   |
| Sully J.: Treading the tightrope of local rates                          | (C)        | JAN        | 17        | TARRANT N.  |             |       |          | Civing Investments Ltd and Others                                 | (N)         | AUG          | 48   |
| Summary Dismissal: Contract poser  |            | JAN        | 53        | Students' societies — a new beginning?  | (N)         | FEB   | 4        | Civica Investments Ltd and Others,                                | (PB)        | JUL          | 5    |
| Sun Alliance: Professional indemnity                                     | (NI)       | JUN        | 20        | Stuff of directorship   |             | OCT   |          | Clegg v Edmondson   |             | NOV          |      |
| Super — That's SuperCalc! by   | (14)       | JUN        | 28        | Waste management — the cleaner  | (4)         |       | 81       | Clutton v Attenborough & Son . Coates v Arndale Properties Ltd    |             | JUN<br>MAY   |      |
| Geoffrey Holmes  | (A)        | JUN        | 38        | face of the industry  | (A)         | DEC   | 36       | (A) JUL 66  |             | ) SEP        |      |
| Super — That's SuperCalc! by<br>Geoffrey Holmes — reader's               |            |            |           | TAX AND LAW CASES  A.W. Chapman Ltd v Hennessev   | (PB         | ) MAY | 10       | C H-W   |             | OCT          |      |
| comment  | (LE        | ) DEC      | 48        | Abbott Laboratories Ltd v   |             |       |          | COE v Smitmit Design Centre Ltd                                   |             | JUL<br>) SEP |      |
| SUPPLEMENTARY BENEFIT  |            |            |           | Abbott v Philbin (N) JAN 52   |             | APR   |          | Cole Bros Ltd v Phillips  |             | ) MAY        |      |
| Claims by post   |            | ) OCT      |           | ACT Construction  |             | NO    |          | Colin Read and David Smith  |             | ) MAY        |      |
| New rates  | (10        | ) DEC      | 0         | ACT Construction v Commis-  |             |       | 4.00     | Commissioners of Customs and                                      |             |              |      |
| Survey of Business School Graduates                                      | 45.00      | 23.0       | -         | ACT Construction Ltd v Customs  | (PB         | ) APR | 10       | Excise v ACT Construction Ltd<br>Commissioners of Customs and     | (PB         | ) APR        | 6    |
| in the UK — 1981   |            | JAN        | 8         | and Excise (PB) SEP 13  |             | DEC   |          | Excise v Shaklee International                                    |             | JUN          | 97   |
| SURVEY OF PUBLISHED ACCOUNTS 1981  It's a 'must'                         | 100.00     | FEB        | 23        | Albion Shipping Agency v Arnold   |             | FEB   |          | Compania de Electridad de la                                      |             | DEC          | 43   |
|  | (14)       | 1.00       | 43        | Anderton v Lamb   | (PB         | ) JUN | 11       | Provincia de Buenos Aires, in re                                  | (14)        | DEC          | 42   |
|  |            |            |           |   |             |       |          |   |             |              |      |

| AX AND LAW CASES continued                              |             |        |          | TAX AND LAW CASES continued                                 | -           |             |           | TAX AND LAW CASES continued                                  |              |         |     |
|---|-------------|--------|----------|---|-------------|-------------|-----------|--|--------------|---------|-----|
| Const v Harris  |             | NOV    |          | Hoare Trustees v Gardner                                    |             | MAR         | 9         | Leigh v Leigh  | (R)          |         |     |
| Cooper v C. & J. Clark Ltd                              | (PB)        |        | 9        | (N) MAY 46<br>Hochstrasser v Mayes                          | (N)<br>(PB) |             | 96        | Lewis Emanuel & Son Ltd v White<br>Lines Bros Ltd, Re        | (PB) !       |         | 4   |
| Copol Clothing Ltd v Hindmarch<br>(C) APR 18            | (PB)<br>(A) |        |          | Horbury Bridge Coal Co, Re                                  | (R)         | NOV         | 90        | Linotype and Machinery Ltd v                                 | (14)         | 301/4 1 | -   |
| 10) AR 10   |             | AUG    |          | Horsley & Weight Ltd, in re                                 | (N)         | DEC         | 42        | Customs & Excise   | (N) :        | SEP     | 4   |
| Crusabridge Investments Ltd v                           | (14)        | AUU    | 43       | Howell, Mrs M.V.  | (N)         | MAY         | 42        | Littlewoods Mail Order Stores v                              |              |         |     |
| Casings International Ltd                               | (A)         | APR    | 64       | Hudson v Bishop Cavanagh                                    |             |             |           | IRC  | (A)          |         | 7   |
|   | (PB)        | MAY    | 60       | (Commodities) Ltd   | (N)         | MAR         | 154       | Lloyds Bank v Cooke  | (A) 1        |         | 110 |
| Cushla Ltd, Re  | (A)         | OCT    | 70       | Hugh Stevenson and Sons Ltd v                               |             |             |           | Lord Inchiquin v IRC   | (R)          |         | 5.  |
| Customs and Excise v Evans and                          |             |        |          | Aktiengesellschaft Cartongen-                               | (A)         | MAN         | 92        | Lowrie, re   | (N)  <br>(R) |         |     |
| others (trading as Grape Escape                         | (math)      |        |          | Industrie   |             | MAY         |           | Makins v Elson   |              |         | 5   |
| Wine Bar)   | (PB)        | SEP    | 12       | ICI (Australia and New Zealand)                             | (11)        | 1411-6 1    | 11/       | Marshal Hus & Partners v Bolton                              | (A)          |         |     |
| Customs and Excise Commission-                          | (31)        | arn.   | 46       | Ltd v Federal Commissioners of                              |             |             |           | Martin v O'Sullivan  | (PB)         |         |     |
| ers v British Railways Board .<br>Cutmore v Leach       | (N)         |        | 46<br>52 | Taxation  | (PB)        | MAY         | 14        | McCallum v C&CE  | (N) 1        | MAR     | 15  |
| Dale v Johnson  | (LE)<br>(A) |        | 64       | International Sales and Agencies                            | , ,         |             |           | McMillan v Guest   | (A) :        | SEP     | 10  |
| David Wickens Properties Ltd                            | (PB)        |        | 9        | Ltd and Another v Marcus and                                |             |             |           | Meagher v Meagher  | (N)          | FEB     | 4   |
| Davies v Hesford  | (N)         |        | 44       | Another   | (N)         | APR         | 42        | Minister of National Revenue v                               |              |         |     |
| Davies v Premier Investment Co                          | ' '         |        |          | IRC v Brandenberg (PB) APR 9                                | (N)         | DEC         | 41        | Anaconda American Brass Co                                   | (4)          |         |     |
| Ltd   | (R)         | JAN    | 55       | IRC v Burmah Oil Company Ltd .                              |             | JAN         | 14        | Ltd  | (A)          |         |     |
| Davies v The Shell Company of                           |             |        |          | (N) FEB 14  |             | ) AUG       |           | Morgan v Quality Tools Ltd                                   | (A)<br>(A)   |         |     |
| China Ltd   | (A)         | APR    | 124      | IRC v Burmah Oil  | (N)         | OCT         | 38        | Moschi v Kensington Com-                                     | (11)         | OCI     |     |
| Dedman v British Building and                           | (0.0)       |        |          | IRC v Cleary  | (R)<br>(A)  | APR<br>JUL  | 112<br>84 | missioners   | (A)          | MAY     | 11  |
| Engineering Appliances Ltd                              | (N)         | JAN    | 53       | IRC v Cock Russell & Co Ltd                                 | (A)         |             | 65        | National Coal Board v Customs                                | ()           |         |     |
| Devlin v Slough Estates Ltd and                         | (NI)        |        | 16       | IRC v Duchess of Portland                                   |             | FEB         | 16        | and Excise   | (PB)         | OCT     |     |
| Others  |             | AUG    | 46<br>70 | IRC v Exxon Corporation                                     |             | ) MAY       |           | National Water Council v C&CE                                | (N)          |         |     |
| DHSS v Wayte  |             | APR    | 10       | IRC v Lambhill Ironworks Ltd .                              |             | APR         |           | Normal Motor Factors Ltd v Com-                              |              |         |     |
| (N) JUL 46  |             | JAN    | 12       | IRC v Levy  |             | MAR         | 10        | missioners of Customs and                                    |              |         |     |
| Duke of Westminster                                     | (N)         | FEB    | 15       | (PB) MAY 10   | (N)         | OCT         | 38        | Excise   | (N)          |         |     |
| <b>Dunk v Havant Commissioners and</b>                  | -           |        |          | IRC v Metroland (Property                                   | 47.7        |             |           | Northern Assurance Co v Russell<br>Norton Warburg            | (A)          |         | -   |
| CIR   | (A)         | MAY    | 118      | Finance) Ltd  |             | JUL         | 46        | Ockenden v Mackley   | (PB)<br>(N)  |         |     |
| Duple Motor Bodies Ltd v Ostime                         | (A)         | JUL    | 65       | IRC v Pilkington Brothers                                   |             | FEB         | 14        | Ockellocii v Mackiey   | (R)          |         |     |
| Ebrahime v Westbourne Galleries                         |             | NOV    |          | IDC v Diamore (N) tax 14                                    |             | ) MAY       |           | Official Solicitor v Stype                                   | (PB)         |         |     |
| Edwards v Bairstow                                      | (N)         | APR    | 41       | IRC v Plummer (N) JAN 14                                    |             | OCT         |           | Olin Energy Systems Ltd v Scorer                             | (PB)         |         |     |
| Ellerker v Union Cold Storage Co                        | (4)         |        | -        | IRC v Pratt   |             | ) AUG       |           | Open University and the Com-                                 | (1.25)       |         |     |
| Ltd   | (A)         | APR    | 62       | IRC v Schroder  |             | ) DEC       |           | missioners of Customs and                                    |              |         |     |
| Entores v Miles Far East Corpora-                       | (NI)        |        | 46       | IRC v Scottish & Newcastle Brew-                            | 100         | , Date      | **        | Excise   | (N)          | JUN     | -   |
| Estmanco (Kilner House) Ltd v                           | (N)         | MAY    | 40       | eries Ltd (PB) APR 10                                       | (PB         | MAY         | 10        | Overmark Smith Warden Ltd, In re                             | (N)          | JUN     | 1   |
| Greater London Council                                  | (N)         | JAN    | 53       | (PB) MAY 14   | (PB         | ) AUG       |           | _ *************  | (N)          |         | ,   |
| FA and AB Ltd v Lupton (Inspec-                         | 10.7        | *****  | -        | IRC v Smythe  | (A)         | APR         | 62        | Owen v Burden  | (PB)         |         |     |
| tor of Taxes)   | (N)         | OCT    | 38       | IRC v Stype Investments (Jersey)                            | C 700 TO    |             |           | Page v Playdell Bowerie                                      | (PB)         | DEC     |     |
| Fawcett v Whitehouse                                    | (A)         | NOV    | 104      | Ltd (N) JAN 14  | (PB         | ) MAY       | 8         | Parochial Church Council of All<br>Saints, Wellington v Com- |              |         |     |
| Faye v IRC  |             | FEB    | 16       | IRC v Stype Investments (Jersey)                            | (91)        |             | 45        | missioners   | (N)          | NOV     |     |
| Ferguson v Wilson                                       |             | MAY    |          | Ltd, re Clore deceased                                      | (14)        | AUC         | 45        | Partington v AG  | (N)          |         |     |
| Finch v IRC   | (PB)        | ) DEC  | 11       | IRC v Trustees of Sir John Aird's<br>Settlement (N) FEB 15  | (N)         | SEP         | 46        | Pasco v Hallen & Medway                                      | (LE)         |         | -   |
| First National Finance Corporation                      | (91)        |        | 400      | IRC v W. T. Ramsay Ltd                                      | (C)         |             |           | Pattison (Inspector of Taxes) v                              | ,            |         |     |
| v Goodman   |             | OCT    |          | IRC v Vestey  |             | ) SEP       | 11        | Marine Midland Ltd   | (A)          | APR     | E   |
| Floor v Davis (N) FEB 15<br>Foss v Harbottle (N) JAN 53 |             | ) MAR  |          | Irving v Tesco Stores (Holdings)                            | ,           | ,           |           | Pattison v Marine Midland Ltd .                              | (N)          | JAN     | 1   |
| FP and CH Mathews Ltd, Re                               |             | MAR    |          | Ltd (PB) AUG 9  | (PE         | ) SEP       | 11        | ****************   | (A)          |         | -   |
| Furniss v Dawson . (N) FEB 14                           |             |        |          | J. Burrows (Leeds) Ltd                                      | (N)         | NON         | / 44      | Pearce v Woodhall Duckham Ltd                                | (A)          |         | -   |
| . (CO) MAR 11   | (C)         | APR    |          | J.G. Ingram and Son Ltd v                                   |             |             |           | Phonogram Ltd v Lane   |              |         | -   |
|   |             | ) MAY  |          | Callagham   | (A)         | APR         | 64        | Disharina y Casay Caminas (LIV)                              | (N)          | APR     | 4   |
| Future developments                                     | (PB         | ) DEC  | 11       | Jade International Steel v Robert                           |             |             | 110       | Pickering v Sogex Services (UK)                              | (N)          | HIDN    | 9   |
| Gadd v Irvine   | (N)         | APR    | 44       | Nicholas (Steels)   | 4           | JUN         |           | Pilkington Brothers Ltd v IRC                                | (N)          |         |     |
| Gordon Cottage Foods Ltd v Milk                         |             |        |          | James, Ex parte, Condon, Re Jeb Fasteners Ltd v Marks Bloom | (14)        | APR         | 42        | Potts Executors v IRC  | (PB)         |         |     |
| Marketing Board   | (N)         | SEP    | 46       | & Co  | (PF         | ) APR       | 8         | Protheroe v Protheroe  | (A)          |         | 1   |
| Garforth (Inspector of Taxes) v                         |             |        | ****     | (PB) JUN 5  |             | B) AUG      |           | Reed v Nova Securities Ltd                                   | (PB)         |         |     |
| Newsmith Stainless Ltd                                  |             | SEP    |          | Jones Ltd v Waring & Gillow                                 |             | JUN         |           | (PB) SEP 11  | (N)          | OCT     |     |
| Gartside v IRC  |             | MA     |          | Jones v Bellgrove Properties                                |             | DE          |           | Renwick v Leslie   | (N)          |         |     |
| Gaston Schul  | (PB         | ) DEC  | 12       | Junior Books Ltd v The Veitchi                              |             |             |           | Ritchie v IRC  | (PB)         |         |     |
| v Finney Lock Seeds Ltd                                 | (N)         | DEC    | - 44     | Co Ltd  | (N          | NO'         | v 44      | Robert Cort & Son Ltd v Charman                              |              |         |     |
| Gibson v Manchester City Council                        |             | MA     |          | Kamouth v Associated Electrical                             |             |             |           | Roome v Edwards  |              | MAR     |     |
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| Gittos v Barclay  |             | ) MA   |          | Keech v Sandford  |             | NO.         | v 104     | Rose v Stringer, Bailey, Bond and<br>Partners                | (N)          | APR     |     |
| GKN Nuts & Bolts Ltd (Auto-                             |             |        |          | Kilmarnock Equitable Co-                                    |             |             |           | Salomon v Salomon  | (A)          |         |     |
| motive Division) v Birmingham                           |             |        |          | Operative Society Ltd v IRC .                               |             | ) API       | R 62      | Salomon v Salomon & Co Ltd                                   | (A)          |         |     |
| Works Sports and Social Club.                           |             | NO     |          | L.A.C. Parson v Commissioners of                            |             | 9) AT       | c 11      | Salt v Chamberlain   | (PB)         |         |     |
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| Gosling v Gaskell                                       |             | OCI    |          | Learoyd v Whiteley  | (A          |             | v 106     | Chelsea Maritime Ltd - The                                   |              |         |     |
| Graham v Green  |             | APF    | 04       | Lee v Lee's Air-Farming Ltd                                 | (A          |             |           | Irene's Success  |              | MAY     |     |
| missioners of Customs and                               |             |        |          | Leedale v Lewis (N) FEB 14                                  | (N          | ) FEI       | в 15      | Scorer v Olin Energy Systems Ltd                             |              | AUG     |     |
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| Hamilton  |             | JUN    |          | Legal and General Assurance                                 |             |             |           | Sharp's Bedroom Design                                       | (N)          |         |     |
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| Companies busying own shares — a smirring companies busy shall busy and the company director by companies own shares — a smirring companies busying own shares — a smirring companies busying of companies busying of companies busying of companies busy shall busy and the company director by companies own development and kis Burrows and busy and the company director by companies on the company director by companies own development and kis Burrows and busy and the company director by companies own development and kis Burrows (A) Jun 125 (PB) AUG 12    | MAY          |     | 8        |
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| Purchase by a company of its own                                  | 4           |            |          | cession   | (PB)        | JUN        | 10  | VAT - change of rate procedure                                    | (PB)         |            | 6        |
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